S79Q5-1-U

# UTAH STATE TAX COMMISSION

ANNUAL · REPORT
JULY 1, 1989 · JUNE 30, 1990

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# ANNUAL REPO
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# COMMISSIO

R. H. HANSEN
Chairman

ROGER O. TEW
JOE B. PACHECO
G. BLAINE DAVIS
Commissioners

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Executive Director

JANICE J. PERRY
Editor

DOUGLAS A. MACDONALD
LESLEE KATAYAMA
THOMAS M. WILLIAMS
Economic and Statistical Unit

# COMMISSIONE
# LET

The 1989-90 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation.

The four Tax Commissioners are appointed by the Governor. The Utah Constitution charges the Tax Commission with the responsibility for administering and supervising the tax laws of the state, the assessment of mines and public utilities and oversight of the assessment and equalization of property taxes among the counties.

The Tax Commission as a department also registers cars, trucks and vessels through its Motor Vehicle Division and regulates the automobile industry through its Motor Vehicle Enforcement Division.

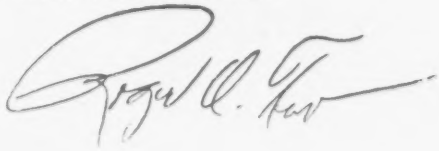
Fiscal Year 1989-90 was notable for its lack of significant change. It represents the first time in several years there have been no significant adjustments to Utah's major taxes. The Utah Legislature met in special session in September 1989 to readjust Individual Income Tax rates to comply with the *Davis v. Michigan Department of Treasury* federal retiree decision. But because those changes were made retroactive to January 1989, they were reflected in the 1988-89 annual report.

In May 1990, the Utah Supreme Court handed down a property tax decision in *Amax Magnesium Corporation v. Utah State Tax Commission*, which called into question the validity of the way in which the state values centrally assessed property versus locally assessed property. However, this issue was not addressed until the 1991 Utah Legislature and the results of the lawmakers' actions will be detailed in the 1990-91 annual report.

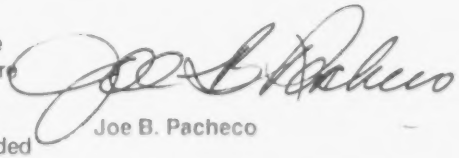
It is our hope that the information contained in this report will assist the Governor, legislators and policymakers as they balance the state's revenue demands with its needs.

Utah State Tax Commission

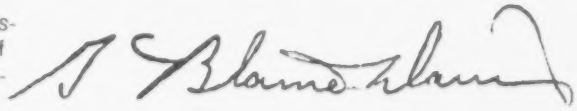
R. H. Hansen, Chairman



Roger O. Tew



Joe B. Pacheco



G. Blaine Davis

# EXECUTIVE DIRECTOR'S LETTER



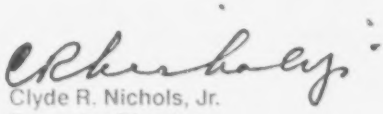
Over the past several years, the Utah State Tax Commission has made great strides in improving efficiency throughout all of its divisions. We have been very successful in developing information processing systems, reducing our turn-around time on taxpayer transactions, improving the hiring and training of professional employees, and other advances.

Having established a firm procedural foundation, we are now in a position to build upon our successes. Recognizing there is an optimal level of efficiency, we now are looking to increase the effectiveness of our programs.

Effectiveness programs translate to one significant area -- customer service. Over the next few years, we will place an even greater emphasis on providing accurate, timely and fair responses to the public we serve. We are firmly committed to the concept that customers should be served, that we have been hired to do that and that it should be done in a timely manner.

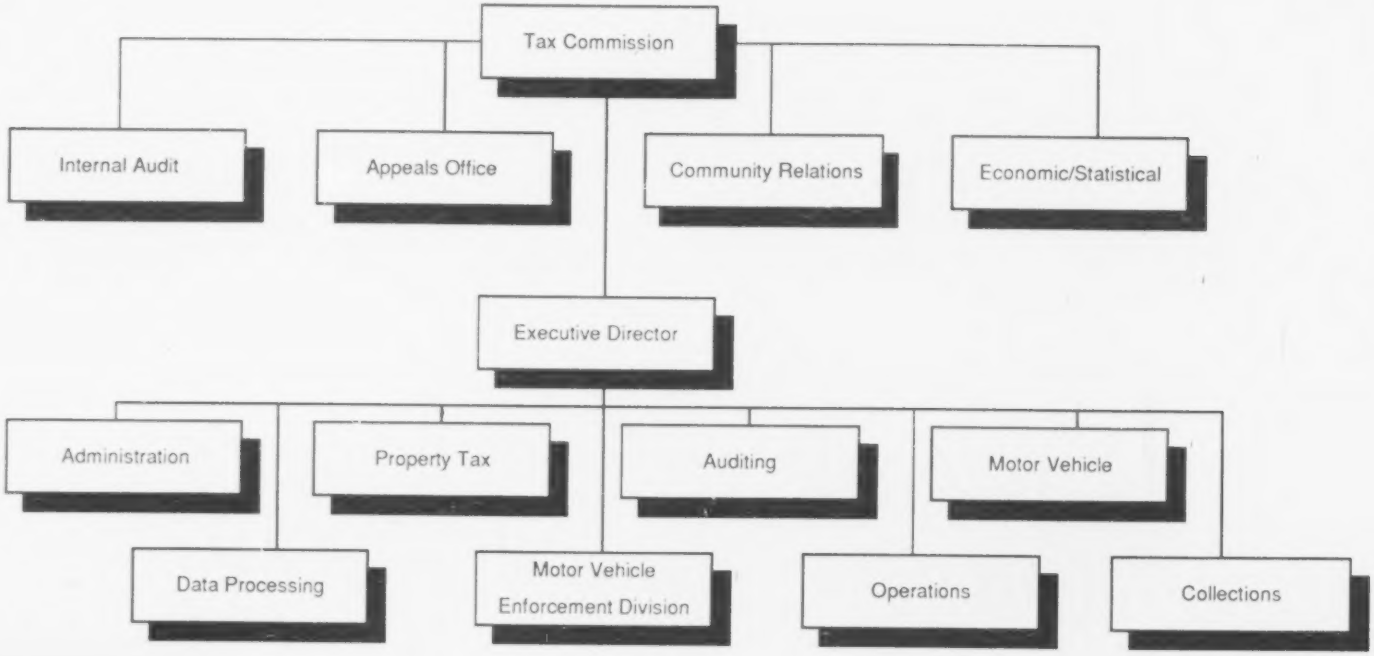
Effectiveness is more than the number of transactions completed by an employee in a given time period. Effectiveness involves giving Tax Commission staff the authority to make decisions at the appropriate bureaucratic levels, establishing convenient locations for motor vehicle transactions and working cooperatively with outside groups such as tax practitioners, legislators and other government entities to provide the most effective and efficient service possible. These efforts are critical to develop the Tax Commission into an agency that can meet the increasingly complex demands of the '90's.

As we chart our course in this ambitious undertaking, I plan to further develop the Tax Commission into a model governmental agency that works to ensure that each of Utah's citizens bears only his fair share of the costs of government.



Clyde R. Nichols, Jr.
Executive Director

# UTAH STATE TAX COMMISSION
## Organization Chart




| | |
|---|---|
| FTEs | 787.1 |
| Full Time | 748.1 |
| Part Time | 10.0 |
| Seasonal | 29.0 |

ORGANIZATIO
CHA

## History of Major State Taxes

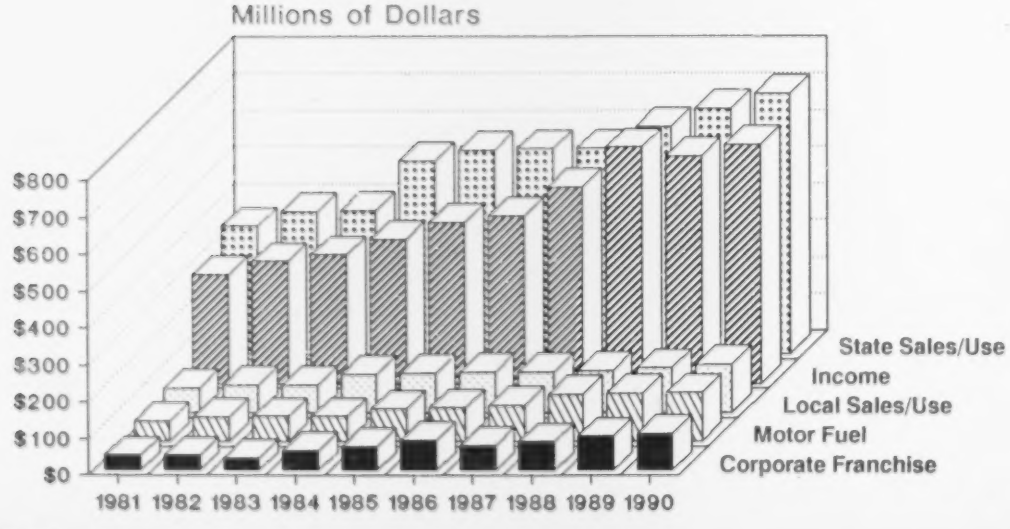
**In Millions of Dollars**

| Tax Year | State Sales/Use | Individual Income | Local Sales/Use | Motor Fuel | Corporate Franchise |
|---|---|---|---|---|---|
| 1981 | 347.4 | 294.9 | 67.0 | 56.6 | 40.7 |
| 1982 | 385.4[r] | 331.1 | 74.8[r] | 67.7 | 40.9 |
| 1983 | 389.5[r] | 348.0 | 75.0[r] | 68.7 | 33.8 |
| 1984 | 526.2 | 390.9 | 104.2[r] | 69.0 | 53.2 |
| 1985 | 555.4 | 435.5 | 108.0 | 89.3 | 65.9 |
| 1986 | 558.6 | 454.3 | 109.3 | 92.2 | 84.0 |
| 1987 | 559.0[r] | 533.3 | 110.7 | 100.0 | 68.9 |
| 1988 | 617.6[r] | 569.9* | 110.7 | 129.4 | 78.8 |
| 1989 | 667.4[r] | 615.6 | 120.2[r] | 131.2 | 93.0 |
| **1990** | **707.4** | **647.6** | **130.7** | **132.5** | **99.7** |

* This number includes a $71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.

[r] Revised

History of Major State Taxes*
Fiscal Years 1981-1990



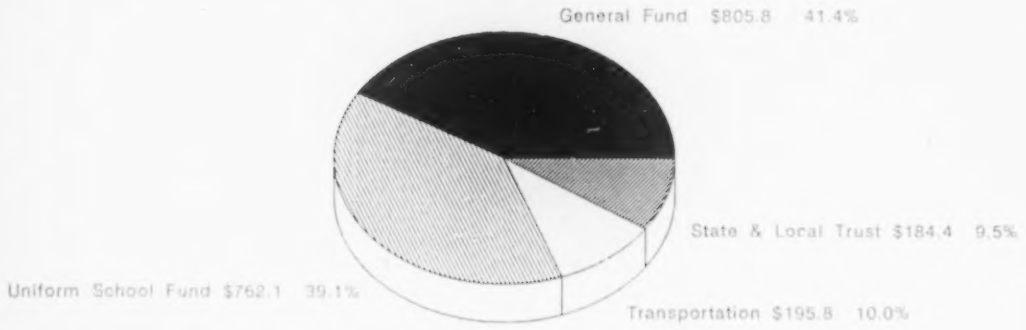

*Revised

## Overview of Collections

The following charts summarize the State of Utah's 1989-90 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding.)

# Net Collections by Major Fund FY 1989-90

(Collections in Millions: $1,948)

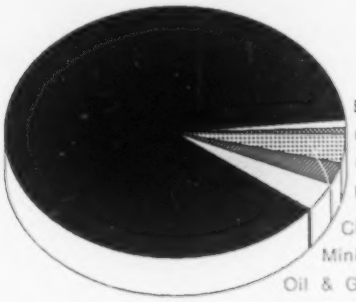


# OVERVIEW OF COLLECTIONS



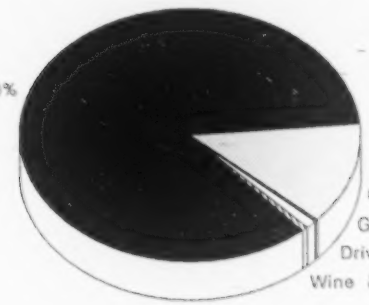
## FY 1989-90 General Fund

(Collections in Millions: $806)


State Sales Tax $707.4 87.8%
Beer Tax $7.9 1.0%
Other $6.5 0.8%
Oil & Gas Severance Tax $24.7 3.1%
Insurance Premium Tax $30.0 3.7%
Cigarette & Tobacco Tax $22.3 2.8%
Mining Severance Tax $5.4 0.7%
Oil & Gas Conservation Tax $1.5 .02%

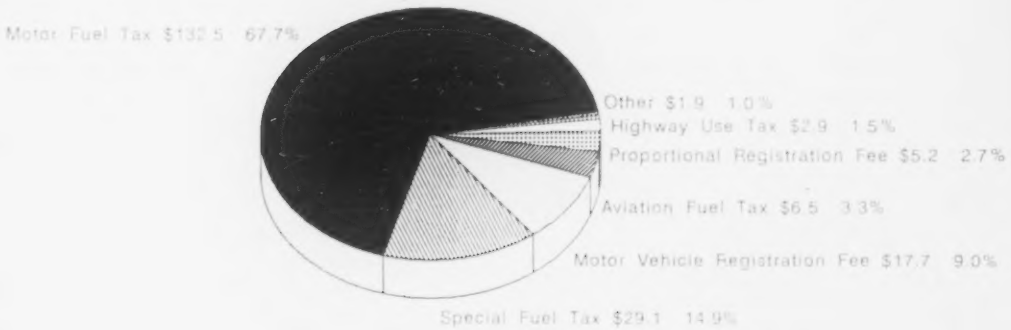
## FY 1989-90 Uniform School Fund

(Collections in Millions: $762)


Individual Income Tax $647.6 85.0%
Corporate Franchise Tax $99.7 13.1%
Gross Receipts Tax $4.2 0.5%
Drivers Education Tax $2.3 0.3%
Wine & Liquor Tax $8.3 1.1%

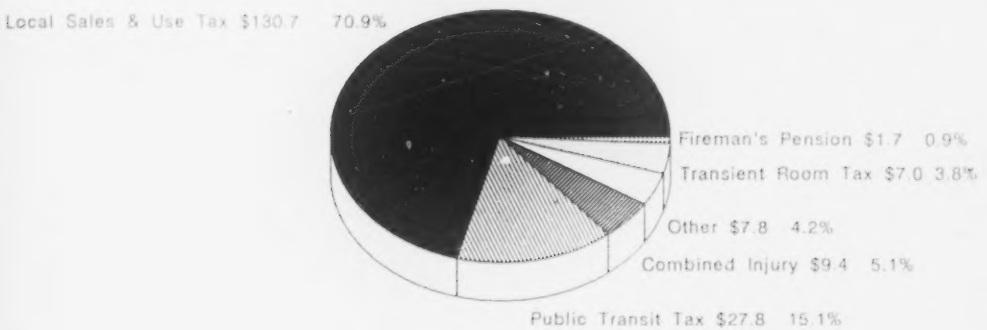
## FY 1989-90 Transportation Fund

(Collections in Millions: $195)


Motor Fuel Tax $132.5 67.7%
Other $1.9 1.0%
Highway Use Tax $2.9 1.5%
Proportional Registration Fee $5.2 2.7%
Aviation Fuel Tax $6.5 3.3%
Motor Vehicle Registration Fee $17.7 9.0%
Special Fuel Tax $29.1 14.9%

## FY 1989-90 State & Local Trust

(Collections in Millions: $184)


Local Sales & Use Tax $130.7 70.9%
Fireman's Pension $1.7 0.9%
Transient Room Tax $7.0 3.8%
Other $7.8 4.2%
Combined Injury $9.4 5.1%
Public Transit Tax $27.8 15.1%

# Tax Collections and Fund Distribution
## Fiscal Years 1988-89 and 1989-90

| SOURCE AND DISTRIBUTION | 1989 GROSS COLLECTIONS | 1989 REFUNDS & ADJUSTMENTS | 1989 NET COLLECTIONS | 1990 GROSS COLLECTIONS | 1990 REFUNDS & ADJUSTMENTS | 1990 NET COLLECTIONS | PERCENT CHANGE | AMOUNT CHANGE |
|---|---|---|---|---|---|---|---|---|
| **UNIFORM SCHOOL FUND** | | | | | | | | |
| Income Tax - Final Payments | $158,607,140 | ($124,905,276) | $33,701,864 | $158,928,981 | ($111,728,586) | $47,200,395 | 40.1% | $13,498,531 |
| Income Tax - Withholding | 578,981,576 | (468,744) | 578,512,832 | 597,911,119 | (620,951) | 597,290,167 | 3.2% | 18,777,335 |
| Corporation Franchise Tax | 109,183,572 | (21,849,645) | 87,333,927 | 107,532,109 | (13,364,581) | 94,167,528 | 7.8% | 6,833,601 |
| Mineral Prod. Tax Withholding | 9,387,748 | (97,940) | 9,289,809 | 9,189,709 | (555,919) | 8,633,790 | -7.1% | (656,019) |
| Gross Receipts Tax | 2,813,748 | 0 | 2,813,748 | 4,172,166 | 0 | 4,172,166 | 48.3% | 1,358,418 |
| Wine & Liquor Tax | 8,120,840 | 0 | 8,120,840 | 8,279,687 | 0 | 8,279,687 | 2.0% | 158,848 |
| Drivers Education Tax | 2,260,033 | (314) | 2,259,719 | 2,322,109 | (252) | 2,321,857 | 2.7% | 62,138 |
| **Subtotal** | **$869,354,656** | **($147,321,919)** | **$722,032,737** | **$888,335,880** | **($126,270,290)** | **$762,065,589** | **5.5%** | **$40,032,852** |
| **GENERAL FUND** | | | | | | | | |
| Sales & Use Tax - State | $672,772,995 | ($5,370,433) | $667,402,562 | $716,405,675 | ($8,962,234) | $707,443,441 | 6.0% | $40,040,879 |
| Oil & Gas Conservation Tax | 1,152,614 | (87,884) | 1,064,730 | 1,516,689 | (1,453) | 1,515,236 | 42.3% | 450,506 |
| Beer Tax | 7,640,817 | 0 | 7,640,817 | 7,926,214 | 0 | 7,926,214 | 3.7% | 285,397 |
| Cigarette Tax | 22,134,836 | (515,587) | 21,619,249 | 21,106,378 | (558,853) | 20,547,526 | -5.0% | (1,071,724) |
| Tobacco Products Tax | 1,475,973 | (3,524) | 1,472,450 | 1,708,732 | 0 | 1,708,732 | 16.0% | 236,282 |
| Inheritance Tax | 10,787,416 | (1,021,195) | 9,766,221 | 8,012,648 | (419,315) | 7,593,334 | -22.2% | (2,172,887) |
| Insurance Premium Tax | 27,766,341 | (1,388,484) | 26,377,857 | 30,151,356 | (205,232) | 29,946,123 | 13.5% | 3,568,266 |
| Self Insurers Insurance Tax | 27,835 | 0 | 27,835 | 101,158 | (27,393) | 73,765 | 165.0% | 45,929 |
| Oil and Gas Severance Tax | 23,219,343 | (20,831) | 23,198,512 | 24,884,749 | (178,077) | 24,706,671 | 6.5% | 1,508,159 |
| Mining Severance Tax | 4,992,568 | (57,013) | 4,935,555 | 5,389,113 | 0 | 5,389,113 | 9.2% | 453,558 |
| **Motor Vehicle Business Adm. Fees** | 928,738 | (1,340) | 927,398 | 768,961 | (2,366) | 766,595 | -17.3% | (160,803) |
| Snowmobile Registrations | 169,231 | (20) | 169,211 | 171,574 | 0 | 171,574 | 1.4% | 2,363 |
| Boat Registrations | 531,290 | (170) | 531,120 | 528,322 | (20) | 528,302 | -0.5% | (2,818) |
| ATV Registration Fees | 700,883 | (60) | 700,823 | 841,042 | (24) | 841,018 | 20.0% | 140,195 |
| Senior Citizen & Energy Credits | 0 | (1,396,175) | (1,396,175) | 0 | (3,363,108) | (3,363,108) | 140.9% | (1,966,933) |
| **Subtotal** | **$774,300,880** | **($9,862,714)** | **$764,438,166** | **$819,512,610** | **($13,718,075)** | **$805,794,535** | **5.4%** | **$41,356,369** |

| SOURCE AND DISTRIBUTION | 1989 GROSS COLLECTIONS | 1989 REFUNDS & ADJUSTMENTS | 1989 NET COLLECTIONS | 1990 GROSS COLLECTIONS | 1990 REFUNDS & ADJUSTMENTS | 1990 NET COLLECTIONS | PERCENT CHANGE | AMOUNT CHANGE |
|---|---|---|---|---|---|---|---|---|
| **TRANSPORTATION FUND** | | | | | | | | |
| Motor Fuel Tax | $131,290,771 | ($70,878) | $131,219,894 | $132,526,924 | ($51,829) | $132,475,096 | 1.0% | $1,255,202 |
| Motor Vehicle Registration | 17,427,135 | (7,808) | 17,419,327 | 17,746,591 | (5,512) | 17,741,079 | 1.8% | 321,752 |
| Special Fuel Tax | 29,458,997 | (153,844) | 29,305,153 | 30,006,547 | (914,704) | 29,091,843 | -0.7% | (213,311) |
| Temporary Permit Fees | 938,430 | (571) | 937,859 | 872,420 | (480) | 871,940 | -7.0% | (65,919) |
| Motor Vehicle Control Fees | 962,537 | (144) | 962,394 | 991,025 | (86) | 990,939 | 3.0% | 28,546 |
| Proportional Registration Fees | 4,350,662 | (5,120) | 4,345,542 | 5,203,981 | (26,573) | 5,177,409 | 19.1% | 831,867 |
| Highway Use Tax | 2,513,722 | 0 | 2,513,722 | 2,945,378 | (799) | 2,944,579 | 17.1% | 430,857 |
| Aviation Fuel Tax | 7,098,465 | (122,327) | 6,976,137 | 6,561,961 | (58,409) | 6,503,552 | -6.8% | (472,586) |
| **Subtotal** | **$194,040,720** | **($360,692)** | **$193,680,028** | **$196,854,828** | **($1,058,392)** | **$195,796,436** | **1.1%** | **$2,116,408** |
| **TRUST & AGENCY FUNDS** | | | | | | | | |
| Local Sales & Use Tax | $121,200,314 | ($964,654) | $120,235,660 | $131,096,464 | $(436,163) | $130,660,301 | 8.7% | $10,424,641 |
| Local Transit Tax | 26,092,430 | (207,751) | 25,884,679 | 27,842,771 | (40,064) | 27,802,707 | 7.4% | 1,918,028 |
| Transient Room Tax | 6,926,777 | (55,577) | 6,871,200 | 7,040,741 | (12,627) | 7,028,114 | 2.3% | 156,914 |
| Resort Community Tax | 1,292,982 | (17,864) | 1,275,118 | 1,729,402 | (26,845) | 1,702,557 | 33.5% | 427,439 |
| Utah Sports Authority | 0 | 0 | 0 | 1,516,454 | 0 | 1,516,454 | 0.0% | 1,516,454 |
| Motor Fuel Cash Bonds | 35,000 | (35,100) | (100) | 0 | 0 | 0 | -100.0% | 100 |
| Car & Bus Tax | 1,206,235 | (1,239,794) | (33,559) | 1,201,999 | (1,289,226) | (87,227) | 159.9% | (53,668) |
| Fireman's Pension Fund | 2,021,743 | 0 | 2,021,743 | 1,669,977 | 0 | 1,669,977 | -17.4% | (351,765) |
| Sales Tax Cash Bonds | 348 | 0 | 348 | 0 | 0 | 0 | -100.0% | (348) |
| Special Fuel Cash Bonds | (1,538) | 0 | (1,538) | 10,500 | 0 | 10,500 | -782.9% | 12,038 |
| Tax Commission Suspense | 7,542,991 | (8,601,845) | (1,058,854) | 11,295,604 | (10,449,089) | 846,515 | -179.9% | 1,905,369 |
| 2nd Injury & Uninsured Employers | 10,143,385 | 0 | 10,143,385 | 9,360,008 | 0 | 9,360,008 | -7.7% | (783,377) |
| Boat Fuel Fund | 1,390,913 | 0 | 1,390,913 | 1,295,653 | 0 | 1,295,653 | -6.8% | (95,260) |
| Ad Valorem Cash Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 |
| Income Withholding Cash Bonds | (14,706) | (294) | (15,000) | 0 | 0 | 0 | -100.0% | 15,000 |
| Ad Valorem Tax Withholding | 6,389 | (7,732) | (1,343) | (1,515) | (10,334) | (11,849) | 782.2% | (10,506) |
| **Subtotal** | **$177,843,264** | **($11,130,611)** | **$166,712,653** | **$194,058,058** | **($12,264,348)** | **$181,793,710** | **9.0%** | **$15,081,057** |
| **DEDICATED CREDITS** | | | | | | | | |
| Reflectorized Plate Fees | $1,391,601 | ($152) | $1,391,450 | $1,454,754 | ($102) | $1,454,652 | 4.5% | $63,203 |
| Driving Under Influence Imp Fee | 200,925 | (1,328) | 199,597 | 210,575 | (545) | 210,030 | 5.2% | 10,433 |
| 30-Day Motor Veh. Rg. Permit | 829,601 | 0 | 829,601 | 910,262 | 0 | 910,262 | 9.7% | 80,661 |
| **Subtotal** | **$2,422,127** | **($1,480)** | **$2,420,648** | **$2,575,591** | **($647)** | **$2,574,944** | **6.4%** | **$154,297** |
| **GRAND TOTAL** | **$2,017,961,647** | **($168,677,416)** | **$1,849,284,232** | **$2,101,336,966** | **($153,311,752)** | **$1,948,025,214** | **5.3%** | **$98,740,982** |

## Property Tax

Property taxes are levied at the local level, based on valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The amount of taxes paid is based upon the tax rate applied against the taxable value of the property.

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts.

In this process, the Property Tax Division has two major functions:

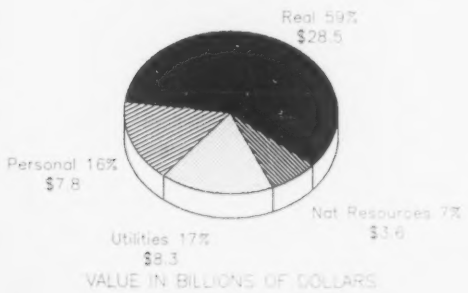
- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessments to actual property values.
- assessment of natural resources property and large companies with multistate or multicounty operations.

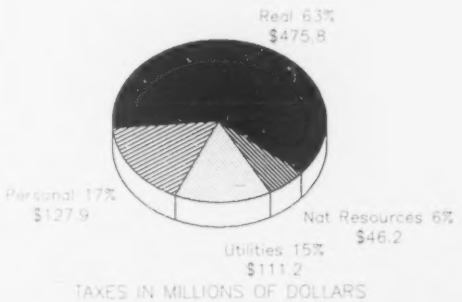
This section demonstrates the proportions of property tax collections from various types of properties. The respective property tax burdens of the various counties and the ratios of assessments to actual market value of properties on a county-by-county basis are also illustrated.

### Taxes Charged to All Property

| Class of Property | Taxes Charged | Percent |
|---|---|---|
| Residential | 300,416,994 | 39.5 |
| Commercial | 129,230,451 | 16.9 |
| Other Real | 46,124,253 | 6.1 |
| Personal | 127,851,451 | 16.8 |
| Natural Resources | 46,249,385 | 6.1 |
| Utilities | 111,235,941 | 14.6 |
| **Statewide** | **761,108,475** | **100.0** |

STATEWIDE TAXABLE VALUE AND TAXES CHARGED FOR ALL UTAH PROPERTY BY TYPE FOR 1989



# PROPERTY TAX

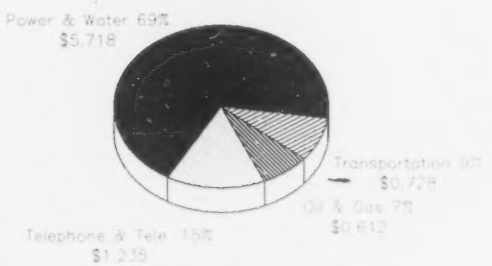


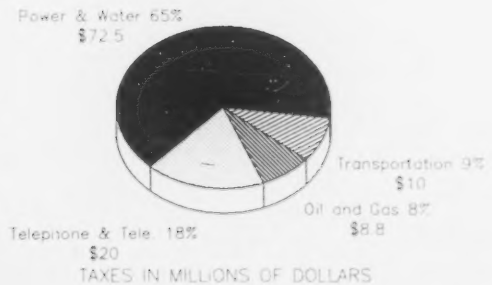
## Centrally Assessed Property

The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire operation as a unit, then allocates the value to the state and then to the counties.

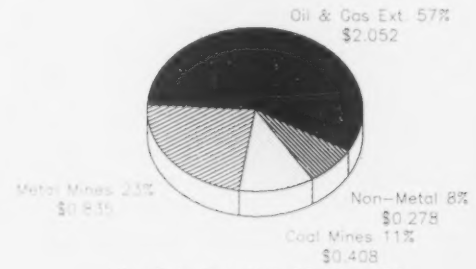
Property of mining operations, as well as gas and oil companies, are physically valued to arrive at fair market value. In addition, mines are assessed on capitalized net income; oil and gas wells on "value at the well." Patented mining claims are valued at the fair market value of the surface property.

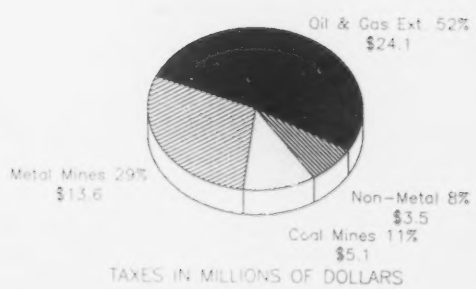
STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1989
CENTRALLY ASSESSED UTILITIES




STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1989
CENTRALLY ASSESSED NATURAL RESOURCES



## Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis. The Tax Commission is required by the Legislature to assure that assessments and market values do not vary beyond certain tolerances. To assure those ratios are maintained, the Property Tax Division has conducted an annual assessment/sales ratio study since 1981 to monitor intercounty equity.

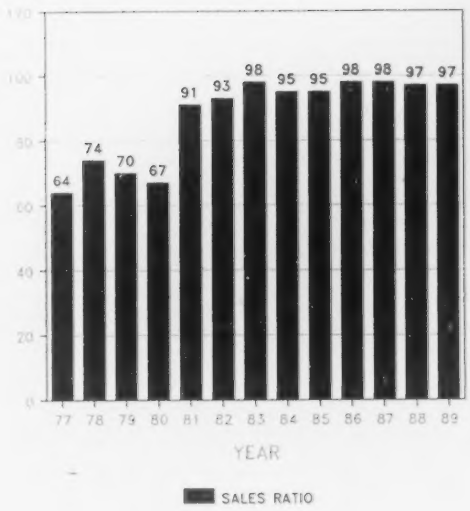
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

The division ensures accurate and equitable assessment of real and personal property by:

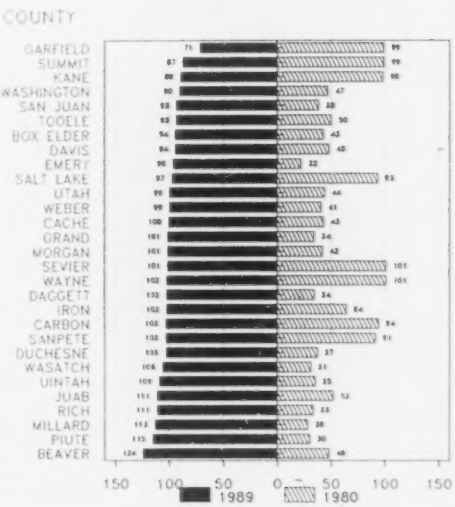
- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state
- conducting appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessor's school.
- training county auditors and local administrators in conjunction with the implementation of "Truth in Taxation" laws.

The accompanying charts demonstrate how assessment levels have become more uniform over time.

STATEWIDE ASSESSMENT/SALES RATIOS FOR CALENDAR YEARS 1977–1989




COMPARISON 1989 VS. 1980 ASSESSMENT/SALES RATIOS BY COUNTY



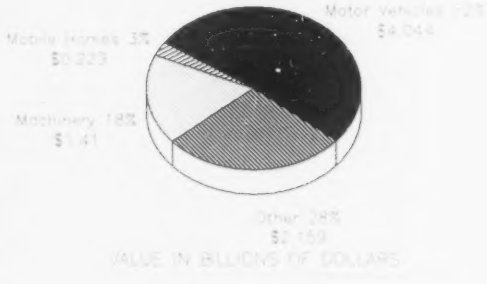
# PROPERTY TAX



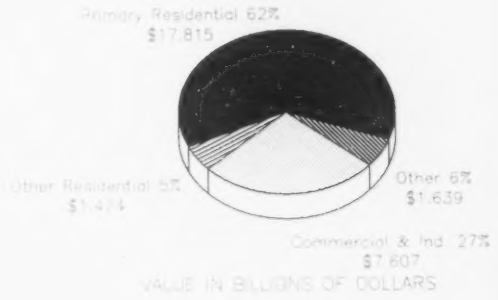
## Value of Utah Property

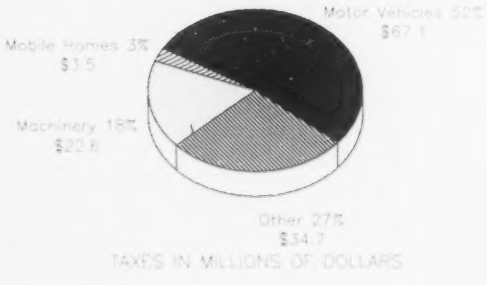
| Class of Property | Taxable Value | Percent | Market Value | Percent |
|---|---|---|---|---|
| Residential | 17,814,767,371 | 36.9 | 29,691,872,777 | 47.3 |
| Commercial | 7,607,833,591 | 15.8 | 9,509,791,989 | 15.1 |
| Other Real | 3,112,796,451 | 6.5 | 3,890,995,564 | 6.2 |
| Personal | 7,835,982,655 | 16.2 | 7,835,982,655 | 12.5 |
| Natural Resources | 3,573,683,973 | 7.4 | 3,573,683,973 | 5.7 |
| Utilities | 8,292,770,028 | 17.2 | 8,292,770,028 | 13.2 |
| **Statewide** | **48,237,834,069** | **100.0** | **62,795,096,986** | **100.0** |

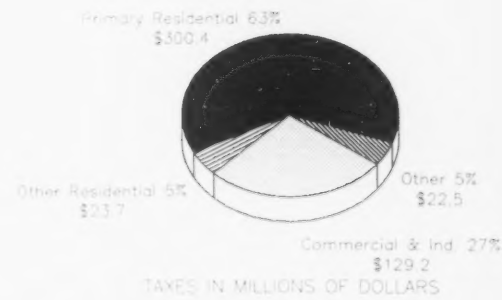
STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1989
LOCALLY ASSESSED PERSONAL PROPERTY



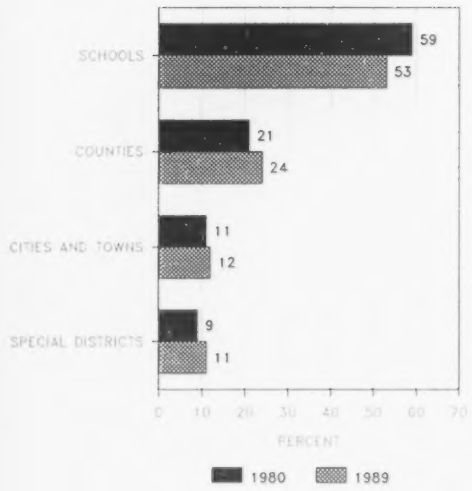

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1989
LOCALLY ASSESSED REAL PROPERTY



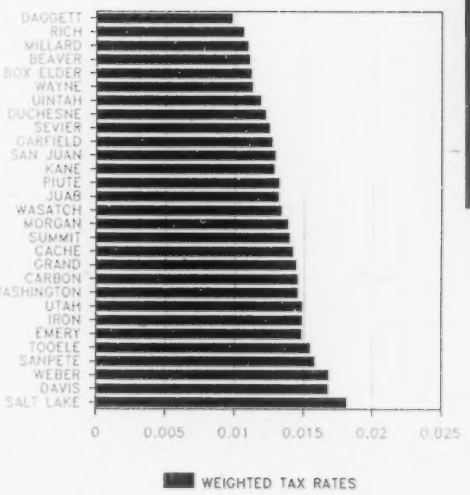



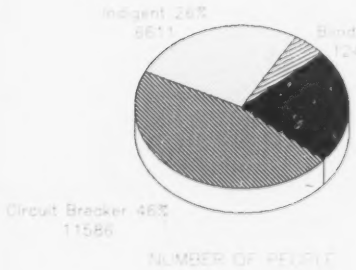
DISTRIBUTION OF TAXES
BY TYPE OF ENTITY FOR 1980 & 1989

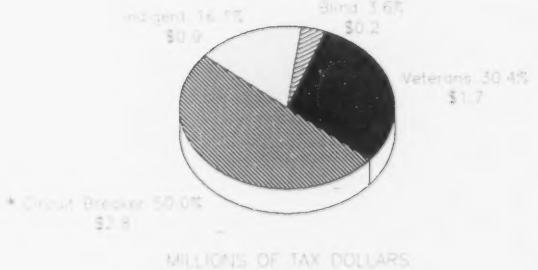



WEIGHTED AVERAGE TAX RATES
RANKED BY COUNTY FOR 1989




STATEWIDE TAX
RELIEF BY CATEGORY FOR 1989



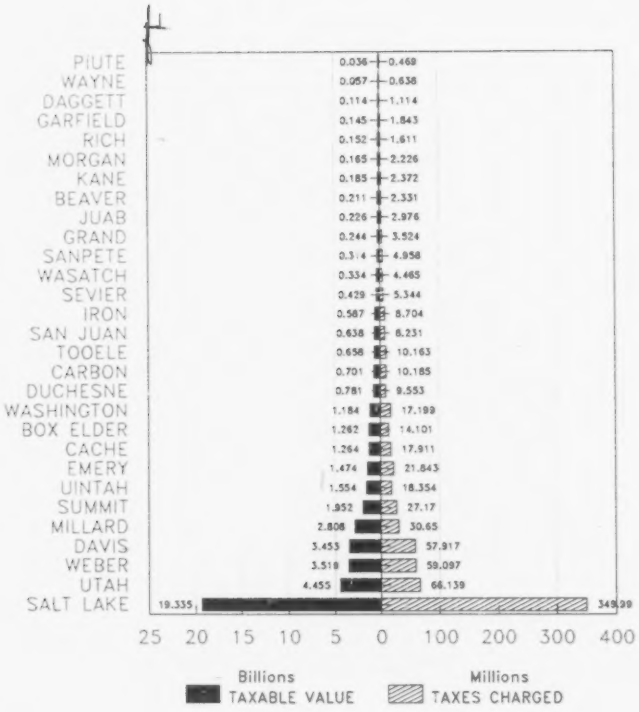




*Legislative increase in eligibility limit and relief amounts.

# PROPERTY TAX



RANKING OF UTAH'S 29 COUNTIES
BY TOTAL TAXABLE VALUE AND TAXES CHARGED
FOR 1989




## Miscellaneous Statistics

| | | | | |
|---|---|---|---|---|
| **Taxable Parcels** | Number | 750,000[3] | Billions of Tax$ | 28.6[4] |
| **Average House Value** | Metropolitan[1] | $77,000 | Non-Metropolitan[2] | $52,000 |
| **Per Capita Income** | Yearly Average | $13,027 | Tax as % of Income | 2.7 |
| **Rate as % of Taxable Value** | Lowest | .95 | Highest | 2.11 |
| **Collection Rates** | Statewide 1988 | 91.50 | Statewide 1989 | 92.70 |

[1] Consists of Davis, Salt Lake, Utah and Weber counties.
[2] Excludes Davis, Salt Lake, Utah and Weber counties.
[3] There may be slightly more than 750,000 parcels in Utah.
[4] This figure includes land and buildings.

# STATE SA
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## Tax Rate

Historic State Sales and Use Tax rates are 4 percent (April 12, 1969); 4 1/8 percent (July 1, 1983 - September 30, 1983); 4 5/8 percent (October 1, 1983 - June 30, 1986); 4 38/64 percent (July 1, 1986 - March 31, 1987); 5 3/32 percent (April 1, 1987 - December 31, 1989); and 5 percent thereafter.

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas, and heat utility service, hotel and motel accommodations and certain other services; there are exemption provisions; retailer licenses are issued without fee.

Charges for residential use of electricity and fuel are taxed at a rate 3 percent less than the foregoing.

Use Tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah. This includes rentals in lieu of purchase, services or repair, renovation, and certain installations of tangible personal property.

**Sales:** Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when they register the vehicle.

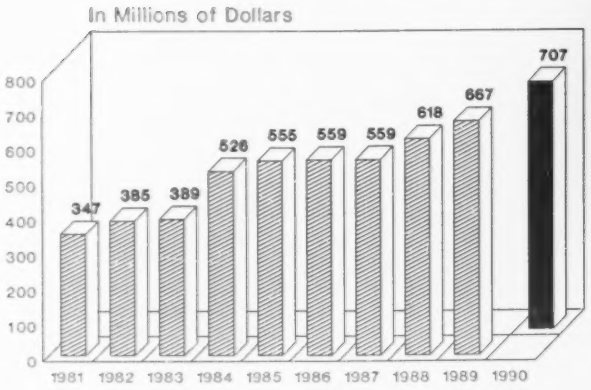
**Use:** Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax return form.

## Disposition of Revenue

General Fund

January 1, 1990 through December 31, 1999, 1/64 of 1 percent the 5 percent State Sales Tax is earmarked for the Olympic Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

State Sales and Use Tax
Fiscal Years 1981-1990




## Fiscal Year Collections

| | |
|---|---|
| 1981 | 347,366,897 [r] |
| 1982 | 385,378,244 [r] |
| 1983 | 389,480,605 [r] |
| 1984 | 526,158,395 [a] |
| 1985 | 555,414,779 |
| 1986 | 558,580,909 |
| 1987 | 558,998,211 [r] |
| 1988 | 617,624,358 [r] |
| 1989 | 667,402,562 [r] |
| **1990** | **707,443,441** |

[a] Includes $55.3 million windfall due to changes in reporting requirements

[r] Revised.

# Gross Taxable Retail Sales, Services & Business Purchases in Utah
## Fiscal Years 1985-86 through 1989-90
## Classified by Major Industry

| Major Industry | Standard Industrial Codes | FY 1986 | FY 1987 | FY 1988 | FY 1989 | FY 1990 |
|---|---|---|---|---|---|---|
| Agriculture, Forestry & Fishing | (111-973) | 8,700,789 | 9,488,435 | 9,850,069 | 9,102,333 | 11,123,010 |
| Mining | (1011-1499) | 118,459,029 | 90,299,065 | 117,889,664 | 124,376,077 | 139,252,547 |
| Construction | (1521-1799) | 299,242,841 | 213,423,531 | 187,504,815 | 171,766,153 | 188,636,652 |
| Manufacturing | (2011-3999) | 948,581,493 | 787,617,456 | 689,629,455 | 795,329,310 | 851,041,401 |
| Transportation | (4011-4789) | 54,569,154 | 43,363,894 | 51,059,702 | 30,526,998 | 36,545,189 |
| Communications | (4812-4899) | 329,583,292 | 381,306,998 | 373,465,155 | 433,066,884 | 392,825,792 |
| Electric & Gas | (4911-4971) | 803,160,164 | 813,076,786 | 724,022,828 | 947,975,768 | 770,542,581 |
| Wholesale - Durable Goods | (5012-5099) | 1,160,087,929 | 1,002,753,000 | 942,820,735 | 972,793,887 | 971,301,664 |
| Wholesale - Nondurable Goods | (5111-5199) | 210,695,500 | 188,768,017 | 207,036,901 | 223,482,005 | 252,734,704 |
| Retail - Building & Garden | (5211-5271) | 528,300,805 | 547,636,507 | 495,163,229 | 478,026,967 | 557,415,523 |
| Retail - General Merchandise | (5311-5399) | 918,227,410 | 959,005,715 | 1,015,105,345 | 1,149,432,860 | 1,304,737,481 |
| Retail - Food Stores | (5411-5499) | 1,695,255,127 | 1,819,271,743 | 1,850,757,484 | 1,906,740,982 | 2,018,903,745 |
| Retail - Motor Vehicle Dealers | (5511-5599) | 1,368,249,337 | 1,422,349,862 | 1,322,196,437 | 1,483,637,200 | 1,702,457,576 |
| Retail - Apparel & Accessory | (5611-5699) | 326,205,967 | 329,138,065 | 350,054,312 | 371,832,226 | 405,655,366 |
| Retail - Furniture | (5712-5736) | 444,053,051 | 491,230,778 | 454,855,185 | 457,529,696 | 489,362,691 |
| Retail - Eating & Drinking | (5812-5826) | 667,021,447 | 698,689,441 | 716,630,774 | 750,309,406 | 828,655,235 |
| Retail - Miscellaneous | (5912-5999) | 817,798,219 | 749,991,367 | 786,187,885 | 895,998,931 | 941,772,040 |
| Finance, Insurance & Real Estate | (6011-6799) | 61,912,250 | 73,783,856 | 69,303,327 | 63,110,748 | 95,390,317 |
| Services - Hotels & Lodging | (7011-7041) | 214,373,735 | 208,274,738 | 252,727,792 | 287,207,333 | 332,035,957 |
| Services - Personal | (7211-7299) | 71,470,183 | 76,923,116 | 79,754,044 | 83,477,839 | 89,254,854 |
| Services - Business | (7311-7389) | 426,293,315 | 415,627,518 | 459,257,013 | 508,639,330 | 482,900,264 |
| Services - Auto & Miscellaneous Repair | (7513-7699) | 426,398,877 | 445,908,029 | 480,613,655 | 520,148,887 | 526,734,310 |
| Services - Amusement & Recreation | (7812-7999) | 137,773,585 | 148,398,434 | 149,474,039 | 152,135,999 | 159,895,855 |
| Services - Health | (8011-8099) | 28,286,776 | 30,043,913 | 34,258,644 | 38,805,397 | 47,355,184 |
| Services - Ed., Legal, Social | (8111-8999) | 60,079,882 | 60,483,650 | 90,280,895 | 86,033,368 | 117,715,784 |
| Public Administration | (9111-9721) | 72,450,026 | 78,411,936 | 81,366,771 | 85,475,886 | 92,280,398 |
| Private Motor Vehicle Sales | | 213,523,919 | 216,240,445 | 187,968,979 | 202,343,067 | 271,733,524 |
| Occasional Retail Sales | | 36,458,817 | 12,742,917 | 33,732,877 | 29,263,509 | 33,422,779 |
| Nondisclosable or Nonclassifiable | | 34,627,258 | 24,121,912 | 26,684,783 | 25,737,313 | 25,183,661 |
| **TOTALS** | | **$12,481,840,177** | **$12,338,371,124** | **$12,239,652,794** | **$13,284,306,359** | **$14,136,866,084** |

# Taxable Retail Sales by County
## Calendar Year 1985 Through 1989

| County | CY 1985 | CY 1986 | CY 1987 | CY 1988 | CY 1989 |
|---|---|---|---|---|---|
| Beaver | $11,404,765 | $10,583,754 | $11,562,633 | $14,039,081 | $12,576,099 |
| Box Elder | 108,069,364 | 110,620,711 | 106,115,174 | 107,092,900 | 113,707,035 |
| Cache | 217,211,433 | 225,440,943 | 226,878,971 | 240,071,271 | 258,654,695 |
| Carbon | 98,463,150 | 97,526,776 | 90,126,214 | 90,025,277 | 107,172,890 |
| Daggett | 1,262,063 | 1,398,470 | 1,570,202 | 2,073,594 | 2,689,250 |
| Davis | 561,314,323 | 600,969,300 | 588,318,076 | 625,554,648 | 699,943,569 |
| Duchesne | 63,175,850 | 46,559,649 | 34,135,955 | 33,593,406 | 38,690,520 |
| Emery | 19,880,737 | 21,454,094 | 18,746,130 | 19,449,654 | 18,993,156 |
| Garfield | 8,227,742 | 8,114,156 | 9,955,934 | 10,809,807 | 10,617,001 |
| Grand | 27,577,644 | 26,822,276 | 27,631,631 | 33,164,207 | 33,210,188 |
| Iron | 92,839,871 | 91,427,205 | 89,347,593 | 96,278,036 | 105,045,982 |
| Juab | 23,229,036 | 21,293,929 | 23,047,666 | 14,805,221 | 17,113,494 |
| Kane | 14,689,384 | 15,866,917 | 17,500,919 | 20,338,371 | 21,248,701 |
| Millard | 39,819,593 | 33,992,230 | 27,508,253 | 28,761,932 | 32,647,689 |
| Morgan | 10,577,562 | 13,128,913 | 11,744,061 | 10,829,589 | 15,110,451 |
| Piute | 173,197 | 93,953 | 383,678 | 208,860 | 763,222 |
| Rich | 2,629,125 | 3,054,838 | 2,495,685 | 2,555,636 | 3,145,135 |
| Salt Lake | 3,349,080,801 | 3,524,818,863 | 3,505,636,789 | 3,693,726,623 | 4,004,776,101 |
| San Juan | 18,759,298 | 15,724,865 | 15,975,129 | 16,249,566 | 17,833,042 |
| Sanpete | 28,860,284 | 27,961,344 | 29,330,010 | 30,734,641 | 33,915,075 |
| Sevier | 59,966,508 | 57,955,089 | 55,917,681 | 58,244,401 | 66,632,023 |
| Summit | 74,727,966 | 79,931,772 | 80,361,699 | 90,683,962 | 105,406,970 |
| Tooele | 67,518,755 | 69,844,689 | 65,682,450 | 72,408,771 | 71,894,113 |
| Uintah | 100,271,654 | 77,463,583 | 75,534,560 | 79,172,657 | 82,674,057 |
| Utah | 765,810,411 | 785,824,599 | 815,216,200 | 891,274,947 | 1,021,115,417 |
| Wasatch | 28,442,766 | 27,488,581 | 27,837,143 | 27,751,321 | 31,291,694 |
| Washington | 168,145,472 | 192,752,294 | 184,094,545 | 204,764,977 | 236,357,970 |
| Wayne | 2,916,537 | 2,965,804 | 3,323,570 | 3,916,026 | 3,898,964 |
| Weber | 714,268,375 | 772,648,953 | 771,700,055 | 783,552,055 | 814,179,962 |
| **Out of State Use Tax** | **60,581,887** | **51,036,717** | **59,552,262** | **69,570,659** | **93,524,876** |
| **Grand Total** | **$6,739,894,553** | **$7,014,765,267** | **$6,977,230,868** | **$7,371,702,096** | **$8,074,829,341** |

# ATE SALES
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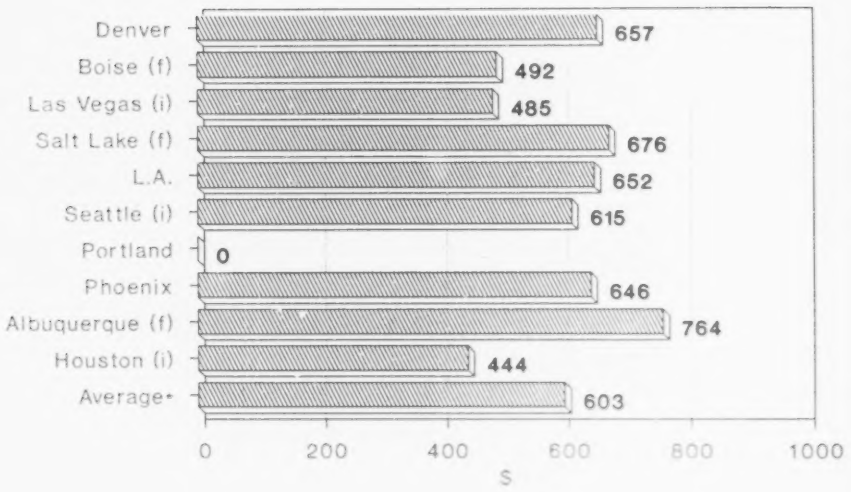
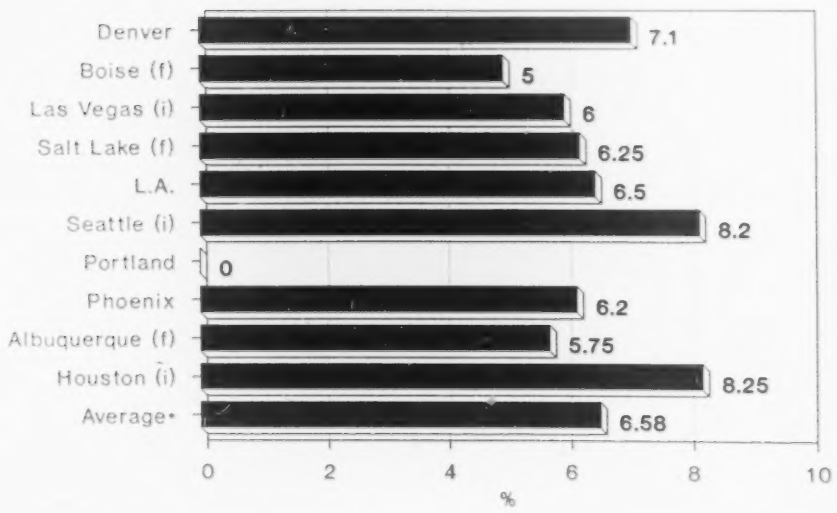
# X



## Combined State & Local Sales Taxes
In The West's Major Metropolitan Cities
For Family of Four with $25,000 Income



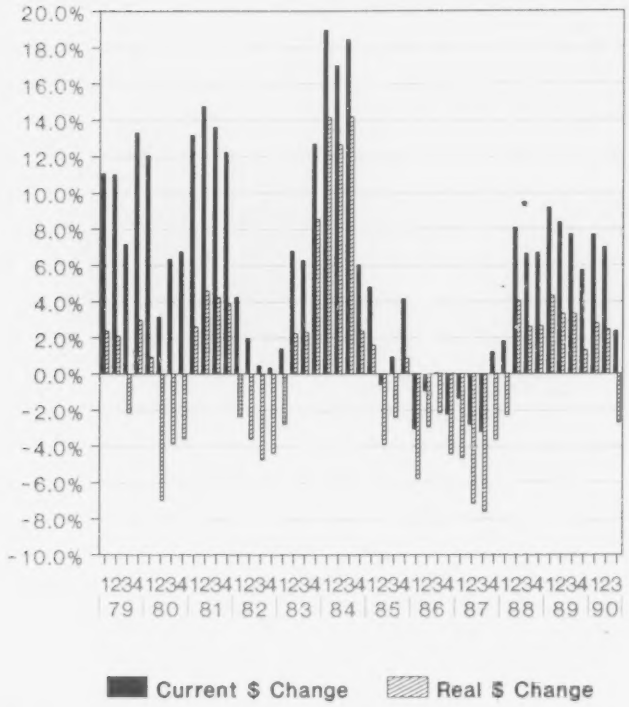

## Combined State & Local Sales Tax Rates
In The West's Major Metropolitan Cities




• Excluding Portland
f Taxes food
i State does not impose income tax

## Change in Gross Taxable Sales

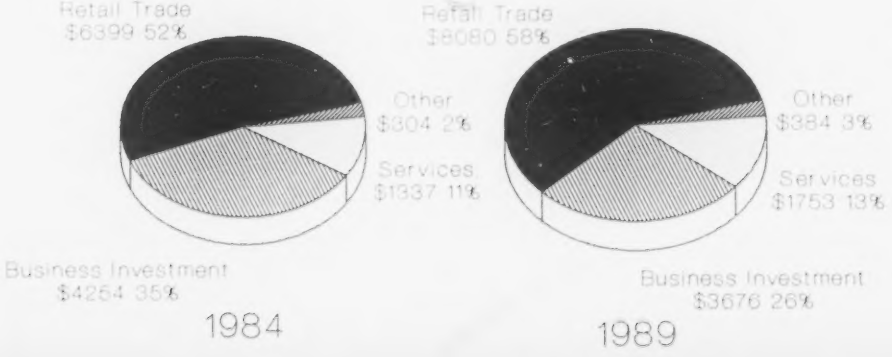
Percent Change from Prior Year




• Adjusted for large utility audit in the second quarter of 1988

## Shares of Utah's Sales Tax Base

Four Major Sectors (In Million $)



## Tax Rate

The following rates are effective for taxable years beginning on or after January 1, 1989, by action of the 1989 Special Session of the Utah State Legislature:

### For Single Taxpayer (except Head of Household) and for Married Filing Separate Returns:

| If State Taxable Income is: | The Tax is: |
|---|---|
| Not over $750 | 2.55 percent of state taxable income |
| Over $750, but less than $1,500 | $19, plus 3.5 percent of excess over $750 |
| Over $1,500, but not over $2,250 | $45.25, plus 4.4 percent of excess over $1,500 |
| Over $2,250, but not over $3,000 | $78.25, plus 5.35 percent of excess over $2,250 |
| Over $3,000, but not over $3,750 | $118.50 plus 6.25 percent of excess over $3,000 |
| Over $3,750 | $165.50 plus 7.2 percent of excess over $3,750 |

### For Married Filing Joint Return and Head of Household:

| If State Taxable Income is: | The Tax is: |
|---|---|
| Not over $1,500 | 2.55 percent of state taxable income |
| Over $1,500, but less than $3,000 | $38.25, plus 3.5 percent of excess over $1,500 |
| Over $3,000, but not over $4,500 | $90.75, plus 4.4 percent of excess over $3,000 |
| Over $4,500, but not over $6,000 | $156.75, plus 5.35 percent of excess over $4,500 |
| Over $6,000, but not over $7,500 | $237 plus 6.25 percent of excess over $6,000 |
| Over $7,500 | $330.75 plus 7.2 percent of excess over $7,500 |

## Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly returns are required unless withholding averages more than $1,000 per month, then monthly returns are required.

## Disposition of Revenue:

Uniform School Fund

# DIVIDUAL COME X



## Summary of Changes for 1990 Tax Year

**Checkoff for Education** - In addition to donating to the Utah Nongame Wildlife Fund and the Homeless Fund, taxpayers may now designate their refund, a portion of their refund or contribute an amount paid with their return to:

A) the State Board of Regents for the following purposes:

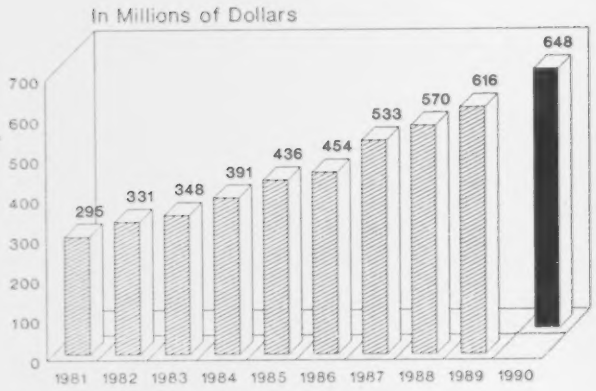
- libraries
- library equipment

B) the foundation of any school district.

**Personal Exemptions** - Utah allows 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1990 is $1,538 (75 percent of the $2,050 federal personal exemption).

**Standard Deduction** - Utah allows the current federal standard deduction, which is $5,450 for joint return or $3,500 for a single person.

Individual Income Tax
Fiscal Years 1981-1990




## Fiscal Year Collections

| | |
|---|---|
| 1981 | 294,947,280 |
| 1982 | 331,139,396 |
| 1983 | 347,976,960 [a] |
| 1984 | 390,912,919 [b] |
| 1985 | 435,509,993 [c] |
| 1986 | 454,289,504 [d] |
| 1987 | 533,287,567 [e] |
| 1988 | 569,853,201 [f] |
| 1989 | 615,603,770 [g] |
| **1990** | **647,593,113** [h] |

[a] Includes $2,170,434 from the Mineral Production Tax withholding.

[b] Includes $ 2,620,914 from the Mineral Production Tax withholding.

[c] Includes $4,392,302 from the Mineral Production Tax withholding.

[d] Includes $5,324,940 from the Mineral Production Tax withholding.

[e] Includes $1,511,580 from the Mineral Production Tax withholding.

[f] Includes $1,621,360 from the Mineral Production Tax withholding.

[g] Includes $3,641,605 from the Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporate Franchise Tax.)

[h] Includes $3,108,164 from the Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporate Franchise Tax.)

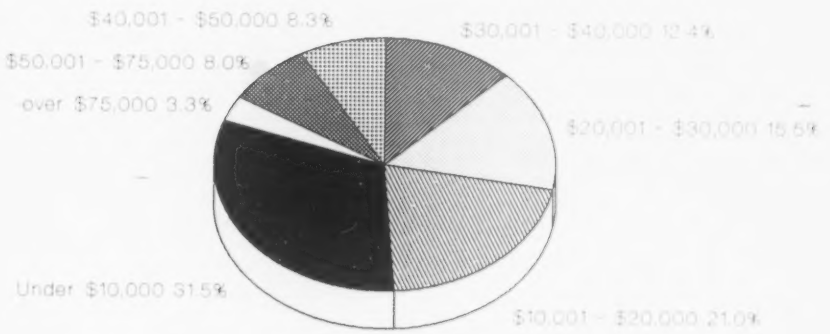
## Summary of 1989 Federal and State Income Tax Information for Utah Residents

Income brackets are based on Adjusted Gross Income

### Number of Federal Returns Filed by Utah Residents

| Adj. Gross Income | # of Rtns. |
|---|---|
| Under $1 | 5,932 |
| $ 1 - $ 5,000 | 112,333 |
| $ 5,001 - $ 10,000 | 85,390 |
| $ 10,001 - $ 15,000 | 73,577 |
| $ 15,001 - $ 20,000 | 62,539 |
| $ 20,001 - $ 25,000 | 52,770 |
| $ 25,001 - $ 30,000 | 47,809 |
| $ 30,001 - $ 35,000 | 42,826 |
| $ 35,001 - $ 40,000 | 37,475 |
| $ 40,001 - $ 45,000 | 30,168 |
| $ 45,001 - $ 50,000 | 23,263 |
| $ 50,001 - $ 75,000 | 51,650 |
| $ 75,001 - $100,000 | 10,962 |
| $100,001 - $250,000 | 8,533 |
| More than $250,000 | 1,717 |
| Total: | 646,944 |

### Percent of Total Federal Returns by Income Bracket



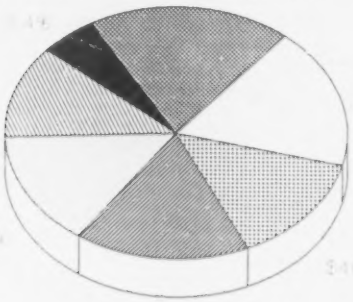
# INDIVIDUAL INCOME TAX



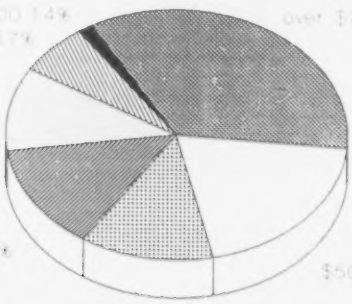
## 1989 Individual Income Tax Statistics

| Federal Adj. Gross Income | Average AGI | Federal Tax | State Tax |
|---|---|---|---|
| $ 1 - $ 5,000 | $2,455 | $38 | $7 |
| $ 5,001 - $ 10,000 | $7,424 | $260 | $71 |
| $ 10,001 - $ 15,000 | $12,428 | $658 | $203 |
| $ 15,001 - $ 20,000 | $17,426 | $1,178 | $384 |
| $ 20,001 - $ 25,000 | $22,439 | $1,694 | $599 |
| $ 25,001 - $ 30,000 | $27,447 | $2,263 | $849 |
| $ 30,001 - $ 35,000 | $32,443 | $2,840 | $1,113 |
| $ 35,001 - $ 40,000 | $37,433 | $3,401 | $1,390 |
| $ 40,001 - $ 45,000 | $42,384 | $3,990 | $1,677 |
| $ 45,001 - $ 50,000 | $47,388 | $4,735 | $1,972 |
| $ 50,001 - $ 75,000 | $59,203 | $7,088 | $2,631 |
| $ 75,001 - $100,000 | $84,934 | $12,821 | $3,989 |
| $100,001 - $250,000 | $141,441 | $27,091 | $6.929 |
| Over $250,000 | $641,823 | $152,805 | $37,350 |
| **Average:** | **$25,644** | **$2,822** | **$979** |

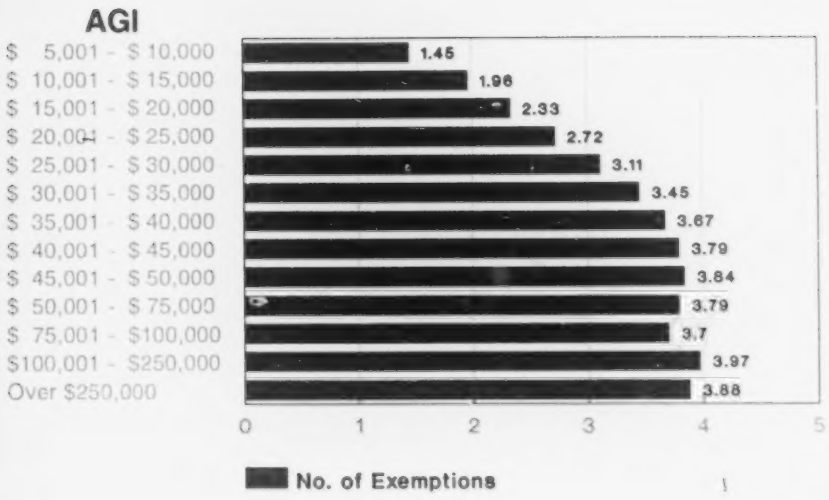
### Percent of Total Positive AGI by Income Bracket



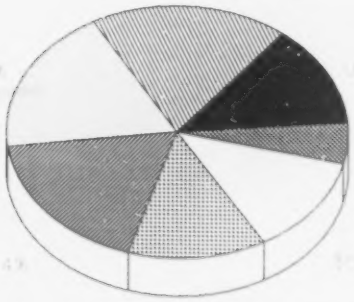
### Percent of Total Federal Taxes Paid by Income Bracket



## Average Number of Exemptions Claimed By Income Bracket (Federal Returns)




## Percent of Total Exemptions Claimed by Income Bracket



## Comparative County Profile - 1989

Number of Federal Returns, Adjusted Gross Income, Net Exemptions and Average Exemptions Per Federal Return

| County | Household Proxy No. of Returns | AGI (Millions of $) | Population Proxy Net Exemptions | Average Exemptions |
|---|---|---|---|---|
| Beaver | 1,615 | 28.71 | 4,110 | 2.54 |
| Box Elder | 13,264 | 347.37 | 34,889 | 2.63 |
| Cache | 23,937 | 574.35 | 59,537 | 2.49 |
| Carbon | 7,307 | 181.04 | 17,847 | 2.44 |
| Daggett | 260 | 4.91 | 650 | 2.50 |
| Davis | 67,970 | 1,862.58 | 168,862 | 2.48 |
| Duchesne | 4,174 | 83.01 | 11,941 | 2.86 |
| Emery | 3,272 | 81.99 | 9,690 | 2.96 |
| Garfield | 1,459 | 25.70 | 3,511 | 2.41 |
| Grand | 2,351 | 44.62 | 5,034 | 2.14 |
| Iron | 6,671 | 133.35 | 16,565 | 2.48 |
| Juab | 1,947 | 37.39 | 4,972 | 2.55 |
| Kane | 2,007 | 30.29 | 5,027 | 2.50 |
| Millard | 3,469 | 76.61 | 10,072 | 2.90 |
| Morgan | 1,968 | 52.29 | 5,303 | 2.69 |
| Piute | 382 | 6.36 | 977 | 2.56 |
| Rich | 541 | 11.23 | 1,527 | 2.82 |
| Salt Lake | 276,998 | 7,321.49 | 618,952 | 2.23 |
| San Juan | 2,581 | 52.62 | 7,493 | 2.90 |
| Sanpete | 4,906 | 92.57 | 13,522 | 2.76 |
| Sevier | 4,896 | 109.81 | 13,010 | 2.66 |
| Summit | 6,241 | 198.97 | 13,267 | 2.13 |
| Tooele | 10,999 | 270.67 | 25,845 | 2.35 |
| Uintah | 6,733 | 144.25 | 17,907 | 2.66 |
| Utah | 81,502 | 1,857.28 | 207,488 | 2.55 |
| Wasatch | 3,532 | 74.81 | 8,858 | 2.51 |
| Washington | 14,628 | 319.79 | 35,672 | 2.44 |
| Wayne | 666 | 10.57 | 1,743 | 2.62 |
| Weber | 64,265 | 1,631.51 | 144,817 | 2.25 |

# MOT
# FUEL T

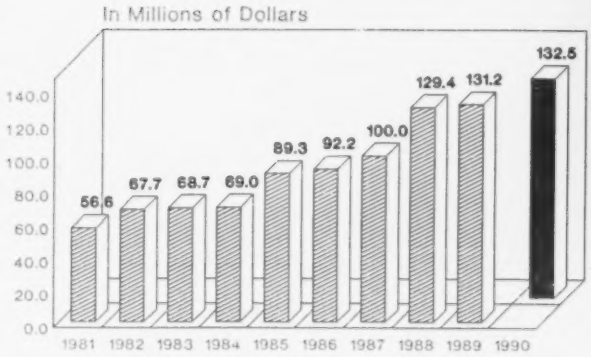


## Tax Rate

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); limited governmental exemption; $30 one-time license fee for distributors; 2 percent evaporation allowance; refunds for off-highway agricultural use.

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

Motor Fuel Tax
Fiscal Years 1981-1990




## Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. The Off-highway Vehicle Account of the General Fund is to receive annually the lesser of .3 percent of the Motor Fuel Tax revenues, or $400,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the State Department of Transportation and 25 percent to city and county Class B and Class C road funds. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the Boating Account of the Division of Parks and Recreation budget in the General Fund for improving state-owned boating facilities.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 56,567,749 |
| 1982 | 67,733,812 |
| 1983 | 68,697,076 [a] |
| 1984 | 68,978,640 [b] |
| 1985 | 89,337,163 [c] |
| 1986 | 92,164,304 [d] |
| 1987 | 99,985,165 [e] |
| 1988 | 129,369,781 [f] |
| 1989 | 131,219,894 [g] |
| **1990** | **132,475,096** [h] |

[a] $559,532 is from gasohol tax of 6 cents per gallon

[b] $2,427,198 is from gasohol tax of 6 cents per gallon

[c] $838,423 is from gasohol tax of 14 cents per gallon

[d] $793,545 is from gasohol tax of 14 cents per gallon

[e] $47,374 is from gasohol tax of 19 cents per gallon

[f] $18,629 is from gasohol tax of 19 cents per gallon

[g] $97,038 is from gasohol tax of 19 cents per gallon

[h] $79,226 is from gasohol tax of 19 cents per gallon

# LOCAL SALES/USE TAX



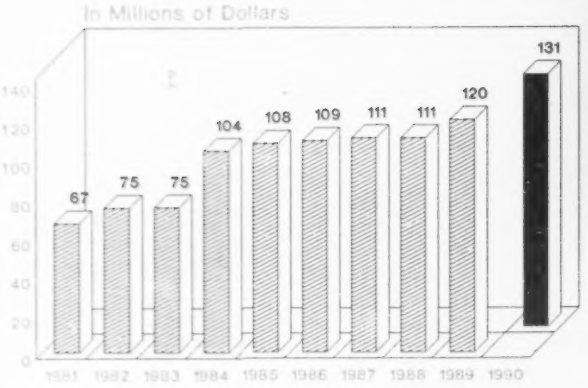
## Tax Rate

The Local Sales and Use Tax must be adopted by local ordinance and was 29/32 of 1 percent (July 1, 1986 - December 31, 1989); and on January 1, 1990, the tax increased to 1 percent of the purchase price on the same transactions as the state sales and use tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Historically, this tax was 1/2 of 1 percent (July 1, 1959 - June 30, 1975); 3/4 of 1 percent (July 1, 1975 - June 30, 1983); 7/8 of 1 percent (July 1, 1983 to June 30, 1986); 29/32 of 1 percent (July 1, 1986 to December 31, 1989).

As of January 1, 1990, only three municipalities have continued to tax sales at 3/4 of 1 percent: Altamont, Lynndyl, and Kingston. The remaining 250 cities, towns, and counties apply a local sales tax of 1 percent.

Local Sales and Use Tax
Fiscal Years 1981-1990




## Disposition of Revenue

Revenue is returned to participating local government units. For calendar year 1989, 75 percent of local sales taxes were returned on the point-of-sales basis, while 25 percent was distributed on a prorated population basis, with the exception of three cities: Altamont, Lynndyl, and Kingston. Under Utah statute that distribution changed to 65 percent-35 percent on January 1, 1990 and remains so through June 30, 1991.

January 1, 1990 through December 31, 1999, 1/64 of the 1 percent Local Sales Tax is earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 67,024,572 [r] |
| 1982 | 74,791,628 [r] |
| 1983 | 75,023,002 [r] |
| 1984 | 104,184,321 [a/r] |
| 1985 | 107,977,933 [b] |
| 1986 | 109,329,460 [c] |
| 1987 | 110,734,350 [d] |
| 1988 | 110,678,285 [e/r] |
| 1989 | 120,235,660 [f/r] |
| **1990** | **130,660,301 [g]** |

[a] Includes $10,715,350 of accelerated sales tax collections, not distributed until September, 1984

[b] Includes $10,651,038 of accelerated sales tax collections, not distributed until September, 1985

[c] Includes $10,842,335 of accelerated sales tax collections, not distributed until September, 1986

[d] Includes $11,482,582 of accelerated sales tax collections, not distributed until September, 1987

[e] Includes $13,103,323 of accelerated sales tax collections, not distributed until September, 1988

[f] Includes $13,777,430 of accelerated sales tax collections, not distributed until September, 1989

[g] Includes $14,908,138 of accelerated sales tax collections, not distributed until September, 1990

[r] Revised

# Distribution of Local Sales and UseTaxes FY 1988-1989 and 1989-1990

## Net Distribution After Administrative Costs

### Beaver County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| BEAVER CO. (Unincorporated) | $ 57,093 | $ 43,997 | -22.94% |
| BEAVER | 127,310 | 143,475 | 12.70 |
| MILFORD | 53,528 | 54,405 | 1.64 |
| MINERSVILLE | 18,869 | 18,721 | -0.79 |
| **Total Cities and Towns** | **$ 199,707** | **$ 216,602** | **8.46%** |
| **Total County and Cities** | **$ 256,800** | **$ 260,599** | **1.48%** |

### Box Elder County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| BOX ELDER CO, (Unincorporated) | $ 514,646 | $ 373,928 | -27.34% |
| BEAR RIVER | 13,511 | 13,643 | 0.98 |
| BRIGHAM | 910,429 | 1,100,761 | 20.91 |
| CORINNE | 21,290 | 22,258 | 4.55 |
| DEWEYVILLE | 7,564 | 7,179 | -5.08 |
| ELWOOD | 13,097 | 15,894 | 21.36 |
| FIELDING | 8,848 | 8,721 | -1.44 |
| GARLAND | 46,078 | 54,054 | 17.31 |
| HONEYVILLE | 24,529 | 24,218 | -1.27 |
| HOWELL | 3,795 | 3,621 | -4.58 |
| MANTUA | 12,213 | 11,222 | -8.12 |
| PERRY | 66,182 | 80,595 | 21.78 |
| PLYMOUTH | 7,247 | 14,896 | 105.56 |
| PORTAGE | 4,478 | 4,156 | -7.19 |
| SNOWVILLE | 12,134 | 14,758 | 21.62 |
| TREMONTON | 361,675 | 413,800 | 14.41 |
| WILLARD | 49,444 | 57,052 | 15.39 |
| **Total Cities and Towns** | **$ 1,562,514** | **$ 1,846,828** | **18.20%** |
| **Total County and Cities** | **$ 2,077,160** | **$ 2,220,756** | **6.91%** |

### Cache County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| CACHE CO. (Unincorporated) | $ 128,872 | $ 132,069 | 2.48% |
| AMALGA | 30,201 | 22,715 | -24.79 |
| CLARKSTON | 13,075 | 12,065 | -7.72 |
| CORNISH | 4,871 | 4,264 | -12.47 |
| HYDE PARK | 59,528 | 56,611 | -4.90 |
| HYRUM | 140,477 | 158,308 | 12.69 |
| LEWISTON | 45,014 | 47,871 | 6.35 |
| LOGAN | 2,502,832 | 2,698,283 | 7.81 |
| MENDON | 19,327 | 18,215 | -5.76 |
| MILLVILLE | 25,624 | 25,609 | -0.06 |
| NEWTON | 17,659 | 16,274 | -7.84 |

(Cache County continued)

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| NIBLEY | $ 26,661 | $ 24,147 | -9.43% |
| NORTH LOGAN | 268,981 | 275,215 | 2.32 |
| PARADISE | 13,752 | 12,027 | -12.54 |
| PROVIDENCE | 73,278 | 69,958 | -4.53 |
| RICHMOND | 55,302 | 49,823 | -9.91 |
| RIVER HEIGHTS | 27,398 | 25,550 | -6.75 |
| SMITHFIELD | 213,308 | 218,178 | 2.28 |
| TRENTON | 12,683 | 12,199 | -3.81 |
| WELLSVILLE | 49,679 | 46,898 | -5.60 |
| **Total Cities and Towns** | **$ 3,599,653** | **$ 3,794,213** | **5.40%** |
| **Total County and Cities** | **$ 728,525** | **$ 3,926,283** | **5.30%** |

## Carbon County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| CARBON CO. (Unincorporated) | $ 275,415 | $ 268,384 | -2.55% |
| EAST CARBON | 50,655 | 51,390 | 1.45 |
| HELPER | 153,501 | 156,405 | 1.89 |
| HIAWATHA | 9,440 | 12,164 | 28.86 |
| PRICE | 1,043,799 | 1,237,849 | 18.59 |
| SCOFIELD | 2,383 | 2,293 | -3.80 |
| SUNNYSIDE | 19,405 | 26986 | 39.07 |
| WELLINGTON | 51,133 | 57,729 | 12.90 |
| **Total Cities and Towns** | **$ 1,330,316** | **$ 1,544,815** | **16.12%** |
| **Total County and Cities** | **$ 1,605,731** | **$ 1,813,199** | **12.92%** |

## Daggett County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| DAGGETT CO. (Unincorporated) | $ 35,146 | $ 46,366 | 31.92% |
| MANILA | 15,833 | 15,546 | -1.82 |
| **Total Cities and Towns** | **$ 15,833** | **$ 15,546** | **-1.82%** |
| **Total County and Cities** | **$ 50,979** | **$ 61,912** | **21.45%** |

## Davis County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| DAVIS CO. (Unincorporated) | $ 345,938 | $ 335,103 | -3.13% |
| BOUNTIFUL | 2,294,811 | 2,436,662 | 6.18 |
| CENTERVILLE | 578,531 | 620,560 | 7.26 |
| CLEARFIELD | 812,431 | 864,656 | 6.43 |
| CLINTON | 136,787 | 126,642 | -7.42 |
| FARMINGTON | 319,582 | 349,706 | 9.43 |
| FRUIT HEIGHTS | 75,133 | 76,071 | 1.25 |
| KAYSVILLE | 400,104 | 388,371 | -2.93 |
| LAYTON | 2,322,443 | 2,594,843 | 11.73 |
| NORTH SALT LAKE | 571,066 | 615,661 | 7.81 |
| SOUTH WEBER | 71,870 | 77,146 | 7.34 |
| SUNSET | 225,626 | 232,093 | 2.87 |
| SYRACUSE | 325,278 | 349,653 | 7.49 |
| WEST BOUNTIFUL | 187,843 | 197,908 | 5.36 |
| WEST POINT | 52,392 | 50,497 | -3.62 |
| WOODS CROSS | 608,924 | 788,012 | 29.41 |
| **Total Cities and Towns** | **$ 8,982,819** | **$ 9,768,481** | **8.75%** |
| **Total County and Cities** | **$ 9,328,757** | **$ 10,103,584** | **8.31%** |

## Duchesne County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| DUCHESNE CO. (Unincorporated) | $ 253,827 | $ 288,372 | 13.61% |
| ALTAMONT | 18,714 | 20,143 | 7.64 |
| DUCHESNE | 72,000 | 76,881 | 6.78 |
| MYTON | 12,017 | 12,998 | 8.16 |
| ROOSEVELT | 370,523 | 392,536 | 5.94 |
| TABIONA | 4,993 | 4,453 | -10.82 |
| **Total Cities and Towns** | **$ 478,246** | **$ 507,011** | **6.01%** |
| **Total County and Cities** | **$ 732,073** | **$ 795,383** | **8.65%** |

## Emery County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| EMERY CO. (Unincorporated) | $ 112,045 | $ 91,106 | -18.69% |
| CASTLE DALE | 107,429 | 125,106 | 16.45 |
| CLAWSON | 3,033 | 3,016 | -0.56 |
| CLEVELAND | 19,394 | 21,366 | 10.17 |
| ELMO | 9,445 | 9,494 | 0.52 |
| EMERY | 11,781 | 12,058 | 2.35 |
| FERRON | 58,372 | 63,620 | 8.99 |
| GREEN RIVER | 115,247 | 130,588 | 13.31 |
| HUNTINGTON | 122,439 | 124,363 | 1.57 |
| ORANGEVILLE | 61,115 | 69,305 | 13.40 |
| **Total Cities and Towns** | **$ 508,256** | **$ 558,916** | **9.97%** |
| **Total County and Cities** | **$ 620,301** | **$ 650,023** | **4.79%** |

## Garfield County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| GARFIELD CO. (Unincorporated) | $ 110,883 | $ 129,780 | 17.04% |
| BOULDER | 4,480 | 4,249 | -5.15 |
| CANNONVILLE | 6,154 | 6,605 | 7.33 |
| ESCALANTE | 34,721 | 36,491 | 5.10 |
| HATCH | 6,195 | 5,233 | -15.53 |
| HENRIEVILLE | 4,035 | 3,478 | -13.80 |
| PANGUITCH | 110,840 | 96,682 | -12.77 |
| TROPIC | 12,273 | 13,472 | 9.77 |
| **Total Cities and Towns** | **$ 178,698** | **$ 166,210** | **-6.99%** |
| **Total County and Cities** | **$ 289,581** | **$ 295,990** | **2.21%** |

## Grand County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| GRAND CO. (Unincorporated) | $ 155,196 | $ 159,598 | 2.84% |
| MOAB | 397,429 | 423,688 | 6.61 |
| **Total Cities and Towns** | **$ 397,429** | **$ 423,688** | **6.61%** |
| **Total County and Cities** | **$ 552,625** | **$ 583,286** | **5.55%** |

## Iron County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| IRON CO. (Unincorporated) | $ 135,957 | $ 137,017 | 0.78% |
| BRIAN HEAD | 79,388 | 49,042 | -38.22 |
| CEDAR CITY | 1,107,514 | 1,122,623 | 1.36 |
| ENOCH | 22,741 | 18,678 | -17.87 |
| KANARRAVILLE | 6,377 | 6,131 | -3.86 |
| PARAGONAH | 7,277 | 7,006 | -3.72 |
| PAROWAN | 74,470 | 89,115 | 19.67 |
| **Total Cities and Towns** | **$ 1,297,767** | **$ 1292,595** | **-0.40%** |
| **Total County and Cities** | **$ 1,433,724** | **$ 1,429,613** | **-0.29%** |

## Juab County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| JUAB CO. (Unincorporated) | $ 40,993 | $ 12,531 | -69.43% |
| EUREKA | 17,215 | 11,478 | -33.33 |
| LEVAN | 10,557 | 10,014 | -5.14 |
| MONA | 12,442 | 7,627 | -38.70 |
| NEPHI | 243,529 | 275,216 | 13.01 |
| **Total Cities and Towns** | **$ 283,743** | **$ 304,334** | **7.26%** |
| **Total County and Cities** | **$ 324,736** | **$ 316,865** | **-2.42%** |

## Kane County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| KANE CO. (Unincorporated) | $ 118,482 | $ 158,543 | 33.81% |
| ALTON | 1,623 | 1,597 | -1.59 |
| BIG WATER | 3,278 | 3,198 | -2.42 |
| GLENDALE | 7,611 | 7,210 | -5.27 |
| KANAB | 216,333 | 204,875 | -5.30 |
| ORDERVILLE | 17,652 | 17,937 | 1.61 |
| **Total Cities and Towns** | **$ 246,497** | **$ 234,816** | **-4.74%** |
| **Total County and Cities** | **$ 364,979** | **$ 393,359** | **7.78%** |

## Millard County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| MILLARD CO. (Unincorporated) | $ 1,050,372 | $ 205,921 | -80.40% |
| DELTA | 194,718 | 221,995 | 14.01 |
| FILLMORE | 139,095 | 153,495 | 10.35 |
| HINCKLEY | 11,648 | 12,230 | 5.00 |
| HOLDEN | 10,157 | 10,002 | -1.52 |
| KANOSH | 11,017 | 11,012 | -0.04 |
| LEAMINGTON | 2,948 | 2,778 | -5.76 |
| LYNNDYL | 1,450 | 1,445 | -0.37 |
| MEADOW | 9,785 | 9,485 | -3.07 |
| OAK CITY | 9,934 | 9,681 | -2.54 |
| SCIPIO | 10,292 | 10,852 | 5.44 |
| **Total Cities and Towns** | **$ 401,043** | **$ 442,975** | **10.46%** |
| **Total County and Cities** | **$ 1,451,415** | **$ 648,896** | **-55.29%** |

## Morgan County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| MORGAN CO. (Unincorporated) | $ 97,570 | $ 94,716 | -2.93% |
| MORGAN | 144,782 | 145,208 | 0.29 |
| **Total Cities and Towns** | **$ 144,782** | **$ 145,208** | **0.29%** |
| **Total County and Cities** | **$ 242,352** | **$ 39,924** | **-1.00%** |

## Piute County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| PIUTE CO. (Unincorporated) | $ 6,414 | $ 9,616 | 49.91% |
| CIRCLEVILLE | 15,724 | 18,335 | 16.61 |
| JUNCTION | 6,952 | 8,481 | 22.00 |
| KINGSTON | 603 | 467 | -22.55 |
| MARYSVALE | 9,964 | 10,280 | 3.17 |
| **Total Cities and Towns** | **$ 33,244** | **$ 37,564** | **13.00%** |
| **Total County and Cities** | **$ 39,658** | **$ 47,180** | **18.97%** |

## Rich County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| RICH CO. (Unincorporated) | $ 15,892 | $ 31,919 | 100.84% |
| GARDEN CITY | 25,660 | 21,350 | -16.80 |
| LAKETOWN | 3,321 | 17,956 | 440.65 |
| RANDOLPH | 31,676 | 24,652 | -22.18 |
| WOODRUFF | 9,304 | 7,657 | -17.69 |
| **Total Cities and Towns** | **$ 69,961** | **$ 71,615** | **2.36%** |
| **Total County and Cities** | **$ 85,853** | **$ 103,533** | **20.59%** |

## Salt Lake County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| SALT LAKE CO. (Unincorporated) | $ 14,631,496 | $ 18,039,877 | 23.29% |
| ALTA | 161,620 | 146,738 | -9.21 |
| BLUFFDALE | 37,462 | 35,380 | -5.56 |
| DRAPER | 315,455 | 437,986 | 38.84 |
| MIDVALE | 1,621,399 | 1,668,475 | 2.90 |
| MURRAY | 5,186,275 | 5,558,497 | 7.18 |
| RIVERTON | 393,356 | 399,190 | 1.48 |
| SALT LAKE CITY | 20,721,006 | 21,704,023 | 4.74 |
| SANDY | 3,596,767 | 3,807,562 | 5.86 |
| SOUTH JORDAN | 204,112 | 197,581 | -3.20 |
| SOUTH SALT LAKE | 3,568,812 | 3,988,369 | 11.76 |
| WEST JORDAN | 1,870,945 | 2,187,839 | 16.94 |
| WEST VALLEY | 6,040,320 | 6,694,165 | 10.82 |
| **Total Cities and Towns** | **$ 43,717,530** | **$ 46,825,805** | **7.11%** |
| **Total County and Cities** | **$ 58,349,025** | **$ 4,865,682** | **11.17%** |

## San Juan County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| SAN JUAN CO. (Unincorporated) | $ 291,881 | $ 295,781 | 1.34% |
| BLANDING | 187,355 | 208,936 | 11.52 |
| MONTICELLO | 114,446 | 123220 | 7.67 |
| **Total Cities and Towns** | **$ 301,801** | **$ 332,156** | **10.06%** |
| **Total County and Cities** | **$ 593,682** | **$ 627,937** | **5.77%** |

## Sanpete County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| SANPETE CO. (Unincorporated) | $ 56,400 | $ 77,753 | 37.86% |
| CENTERFIELD | 29,498 | 30,576 | 3.66 |
| EPHRAIM | 146,862 | 151,647 | 3.26 |
| FAIRVIEW | 38,915 | 35,185 | -9.58 |
| FAYETTE | 3,684 | 3,392 | -7.92 |
| FOUNTAIN GREEN | 14,005 | 14,413 | 2.91 |
| GUNNISON | 103,969 | 104,408 | 0.42 |
| MANTI | 88,298 | 89,473 | 1.33 |
| MAYFIELD | 10,981 | 10,297 | -6.23 |
| MORONI | 31,155 | 29,551 | -5.15 |
| MT. PLEASANT | 112,000 | 111,727 | -0.24 |
| SPRING CITY | 16,984 | 15,127 | -10.94 |
| STERLING | 7,232 | 6,863 | -5.11 |
| WALES | 3,545 | 3,211 | -9.42 |
| **Total Cities and Towns** | **$ 607,126** | **$ 605,870** | **-0.21%** |
| **Total County and Cities** | **$ 663,526** | **$ 683,622** | **3.03%** |

## Sevier County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| SEVIER CO. (Unincorporated) | $ 120,609 | $ 203,402 | 68.65% |
| ANNABELLA | 11,287 | 10,372 | -8.10 |
| AURORA | 27,653 | 27,895 | 0.88 |
| ELSINORE | 19,572 | 17,255 | -11.84 |
| GLENWOOD | 10,365 | 9,549 | -7.87 |
| JOSEPH | 5,024 | 4,649 | -7.46 |
| KOOSHAREM | 6,037 | 4,952 | -17.97 |
| MONROE | 40,887 | 35,587 | -12.96 |
| REDMOND | 22,646 | 20,481 | -9.56 |
| RICHFIELD | 582,249 | 719,228 | 23.53 |
| SALINA | 163,696 | 136,839 | -16.41 |
| SIGURD | 16,672 | 17,430 | 4.55 |
| **Total Cities and Towns** | **$ 906,086** | **$ 1,004,236** | **10.83%** |
| **Total County and Cities** | **$ 1,026,695** | **$ 1,207,638** | **17.62%** |

## Summit County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| SUMMIT CO. (Unincorporated) | $ 260,788 | $ 275,034 | 5.46% |
| COALVILLE | 78,691 | 79,061 | 0.47 |
| FRANCIS | 9,614 | 13,700 | 42.50 |
| HENEFER | 17,554 | 14,959 | -14.78 |
| KAMAS | 57,542 | 56,160 | -2.40 |
| OAKLEY | 19,907 | 19,369 | -2.70 |
| PARK CITY | 1,303,715 | 1,534,079 | 17.67 |
| **Total Cities and Towns** | **$ 1,487,023** | **$ 1,717,329** | **15.49%** |
| **Total County and Cities** | **$ 1,747,811** | **$ 1,992,363** | **13.99%** |

## Tooele County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| TOOELE CO. (Unincorporated) | $ 317,054 | $ 337,973 | 6.60% |
| GRANTSVILLE | 146119 | 142,938 | -2.18 |
| OPHIR | 826 | 745 | -9.78 |
| RUSH VALLEY | 6898 | 6,298 | -8.70 |
| STOCKTON | 11,887 | 10576 | -11.02 |
| TOOELE | 819,058 | 971,068 | 18.56 |
| VERNON | 1,168 | 34,341 | 2839.66 |
| WENDOVER | 64,191 | 64,614 | 0.66 |
| **Total Cities and Towns** | **$ 1,050,147** | **$ 1,230,581** | **17.19%** |
| **Total County and Cities** | **$ 1,367,201** | **$ 1,568,554** | **14.73%** |

## Uintah County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| UINTAH CO (Unincorporated) | $ 314,788 | $ 331,547 | 5.32% |
| BALLARD | 63,685 | 51,341 | -19.38 |
| NAPLES | 81,437 | 190,160 | 133.51 |
| VERNAL | 999,964 | 936,095 | -6.39 |
| **Total Cities and Towns** | **$ 1,145,086** | **$ 1,177,596** | **2.84%** |
| **Total County and Cities** | **$ 1,459,874** | **$ 1,509,143** | **3.37%** |

# LOCAL SALES/USE TAX



## Utah County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| UTAH CO. (Unincorporated) | $ 413,562 | $ 378,568 | -8.46% |
| ALPINE | 67,358 | 70,450 | 4.59 |
| AMERICAN FORK | 983,287 | 1,055,018 | 7.30 |
| CEDAR HILLS | 12,813 | 12,135 | -5.29 |
| ELK RIDGE | 9,225 | 9,230 | 0.06 |
| GENOLA | 15,712 | 15,152 | -3.56 |
| GOSHEN | 14,553 | 13,632 | -6.33 |
| HIGHLAND | 72,612 | 67,982 | -6.38 |
| LEHI | 274,004 | 279,058 | 1.84 |
| LINDON | 153,903 | 156,618 | 1.76 |
| MAPLETON | 92,323 | 89,361 | -3.21 |
| OREM | 4,622,303 | 5,009,060 | 8.37 |
| PAYSON | 379,358 | 406,364 | 7.12 |
| PLEASANT GROVE | 473,946 | 469,100 | -1.02 |
| PROVO | 4,910,259 | 5,679,336 | 15.66 |
| SALEM | 87,677 | 78,309 | -10.68 |
| SANTAQUIN | 73,724 | 77,565 | 5.21 |
| SPANISH FORK | 787,695 | 855,921 | 8.66 |
| SPRINGVILLE | 542,002 | 628,060 | 15.88 |
| VINEYARD | 0 | 5,158 | |
| WOODLAND HILLS | 1,609 | 1,456 | -9.51 |
| **Total Cities and Towns** | **$ 13,574,362** | **$ 14,978,964** | **10.35%** |
| **Total County and Cities** | **$ 13,987,925** | **$ 15,357,532** | **9.79%** |

## Wasatch County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| WASATCH CO. (Unincorporated) | $ 98,159 | $ 112,779 | 14.89% |
| CHARLESTON | 7,940 | 7,436 | -6.35 |
| HEBER | 322,922 | 335,339 | 3.85 |
| MIDWAY | 56,500 | 65,222 | 15.44 |
| WALLSBURG | 7,854 | 6,807 | -13.34 |
| **Total Cities and Towns** | **$ 395,215** | **$ 414,804** | **4.96%** |
| **Total County and Cities** | **$ 493,375** | **$ 527,582** | **6.93%** |

## Washington County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| WASHINGTON CO. (Unincorporated) | $ 125,047 | $ 175,882 | 40.65% |
| ENTERPRISE | 31,424 | 31,523 | 0.32 |
| HILDALE | 28,226 | 26,234 | -7.06 |
| HURRICANE | 158,711 | 198,654 | 25.17 |
| IVINS | 21,610 | 23,812 | 10.19 |
| LA VERKIN | 35,387 | 39,306 | 11.07 |
| LEEDS | 5,916 | 5,903 | -0.22 |
| ROCKVILLE | 0 | 1,958 | |
| ST. GEORGE | 2,178,169 | 2,496,103 | 14.60 |
| SANTA CLARA | 34,963 | 4,1924 | 19.91 |
| SPRINGDALE | 43,053 | 47,942 | 11.36 |
| TOQUERVILLE | 6,645 | 6,961 | 4.76 |
| VIRGIN | 4,057 | 4,124 | 1.63 |
| WASHINGTON | 1,29,146 | 134,406 | 4.07 |
| **Total Cities and Towns** | **$ 2,677,306** | **$ 3,058,849** | **14.25%** |
| **Total County and Cities** | **$ 2,802,353** | **$ 3,234,731** | **15.43%** |

## Wayne County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| WAYNE CO. (Unincorporated) | $ 129,828 | $ 38,301 | -70.50% |
| BICKNELL | 41,960 | 25,274 | -39.77 |
| LOA | 20,636 | 34,802 | 68.64 |
| LYMAN | 5,344 | 4,557 | -14.73 |
| TORREY | 6,866 | 7,085 | 3.19 |
| **Total Cities and Towns** | **$ 74,806** | **$ 71,717** | **-4.13%** |
| **Total County and Cities** | **$ 204,634** | **$ 110,017** | **-46.24%** |

## Weber County

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| WEBER CO. (Unincorporated) | $ 856,823 | $ 913,134 | 6.57% |
| FARR WEST | 107,718 | 118,259 | 9.79 |
| HARRISVILLE | 53,173 | 51,937 | -2.33 |
| HUNTSVILLE | 17,298 | 14,992 | -13.33 |
| NORTH OGDEN | 351,108 | 346,447 | -1.33 |
| OGDEN | 6,513,838 | 6,788,500 | 4.22 |
| PLAIN CITY | 57,527 | 84,024 | 46.06 |
| PLEASANT VIEW | 107,645 | 99,802 | -7.29 |
| RIVERDALE | 1,000,438 | 1,108,658 | 10.82 |
| ROY | 1,127,261 | 1,133,819 | 0.58 |
| SOUTH OGDEN | 662,323 | 1,617,652 | 144.24 |
| UINTAH | 28,347 | 32,340 | 14.09 |
| WASHINGTON TERRACE | 210,212 | 190,795 | -9.24 |
| **Total Cities and Towns** | **$ 10,236,889** | **$ 11,587,223** | **13.19%** |
| **Total County and Cities** | **$ 11,093,712** | **$ 12,500,357** | **12.68%** |
| **GRAND TOTAL** | **$ 116,975,059** | **$ 128,075,543[1]** | **9.49%** |

This summary represents actual cash payments made to the localities during the Fiscal Years 1988-89 and 1989-90.

[1] An error was made in the first-quarter distribution of FY 1989-90. As a result, supplemental payments were made to some localities in July of Fiscal Year 1990-91 and other overpayments were taken from certain localities in the subsequent distribution. The net effect of the error is that the payment distributed in the 1989-90 fiscal year was overstated.

# CORPORATE FRANCHISE TAX

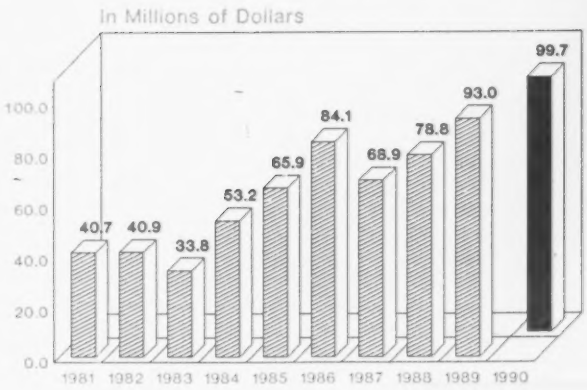


## Tax Rate

The Corporate Franchise and Income Tax rate is currently 5 percent of net income allocated to Utah for tax years beginning on or after January 1, 1984, with a $100 minimum tax. In 1983, the tax was 4.65 percent , with a $50 minimum. For all years prior to 1983, including fiscal years, the rate was 4 percent with a minimum of $25.

This tax is applicable to all corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

Corporate Franchise and Income Tax
Fiscal Years 1981-1990




## Disposition of Revenue

Uniform School Fund

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 40,667,112 |
| 1982 | 40,894,065 |
| 1983 | 33,762,545 [a] |
| 1984 | 53,226,125 [b] |
| 1985 | 65,918,325 [c] |
| 1986 | 84,048,027 [d] |
| 1987 | 68,898,430 [e] |
| 1988 | 78,806,217 [f] |
| 1989 | 92,982,130 [g] |
| **1990** | **99,693,153** [h] |

[a] This total includes $2,170,435 from the Mineral Production Tax withholding.

[b] This total includes $8,191,439 from the Mineral Production Tax withholding.

[c] This total includes $13,727,754 from the Mineral Production Tax withholding.

[d] This total includes $17,497,746 from the Mineral Production Tax withholding.

[e] This total includes $8,007,188 from the Mineral Production Tax withholding.

[f] This total includes $8,653,420 from the Mineral Production Tax withholding.

[g] This total includes $5,648,203 from the Mineral Production Tax withholding.

[h] This total includes $5,525,625 from the Mineral Production Tax withholding.

# INSURAN
# PREMI
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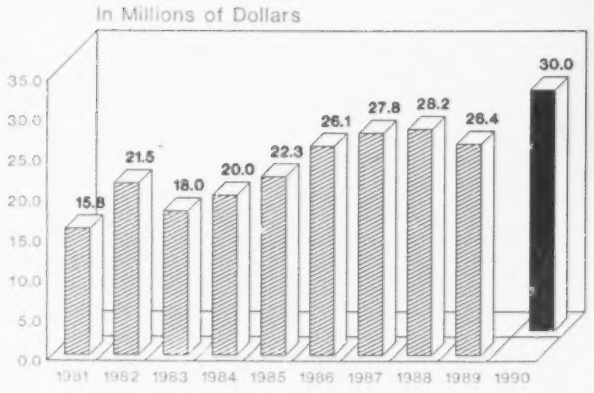
## Tax Rate

The Insurance Premium Tax is 2.25 percent of net premiums on property and risks located in Utah; 8 percent of workmen's compensation insurance premiums (7.75 percent of government agency workmen's compensation insurance premiums); .45 percent of title insurance premiums; and, effective January 1, 1989, 2.2675 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

The workmen's compensation insurance premium rate may be set between 1 and 8 percent; the rate set for Fiscal Year 1989-90 by the Industrial Commission was 8 percent.

This tax is applicable to all admitted insurers on total premiums received from insurance covering property or risks located in Utah.

Insurance Premium Tax
Fiscal Years 1981-1990




## Disposition of Revenue

General Fund

The collection figures include Self-Insurers' tax plus insurance premium tax amounts that go into the General Fund, but do not include the amounts that go into the Second Injury, Uninsured Employers' and Firemen's Pension funds.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 15,777,757 |
| 1982 | 21,493,820[a] |
| 1983 | 18,012,496 |
| 1984 | 19,989,972 |
| 1985 | 22,262,350 |
| 1986 | 26,077,060 |
| 1987 | 27,762,413 |
| 1988 | 28,223,290 |
| 1989 | 26,405,692 |
| **1990** | **30,019,888** |

[a] Includes extra windfall payment when collection period switched to quarterly.

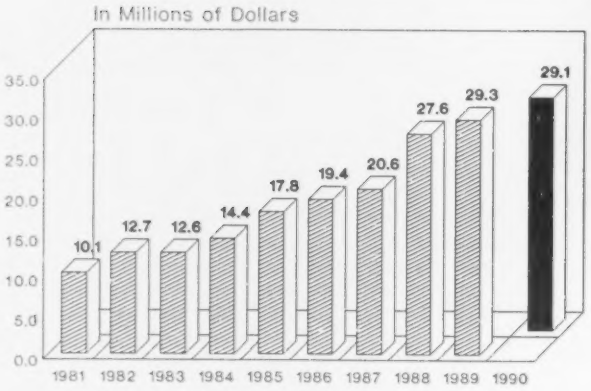
## Tax Rate

The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways; governmental exemption; $20 entrance permit required for nonpermitted vehicles; operators are licensed without a fee; dealers are licensed for $30. An exemption certificate for vehicles powered by exotic fuels (such as propane, hydrogen, electricity, compressed natural gas) may be purchased. The exemption certificates cost $36 for vehicles under 33,000 pounds registered gross laden weight and $70 for vehicles 33,000 pounds or more registered gross laden weight.

Dealers are required to collect the tax on fuel placed in vehicle service tanks. Licensed users pay their tax on a use basis and claim credit for any tax paid at the point of sale. Returns are required of all users and user-dealers; however, users generally are not required to report fuel use on vehicles with a registered gross laden weight of less than 26,001 pounds unless they have bulk storage facilities.

Effective January 1, 1990, Utah became a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers.

Special Fuel Tax
Fiscal Years 1981-1990




## Fiscal Year Collections

| | |
|---|---|
| 1981 | 10,107,098 |
| 1982 | 12,672,251 |
| 1983 | 12,637,102 |
| 1984 | 14,448,900 |
| 1985 | 17,790,559 |
| 1986 | 19,368,750 |
| 1987 | 20,626,224 |
| 1988 | 27,555,142 |
| 1989 | 29,305,153 |
| **1990** | **29,091,843** |

## Disposition of Revenue

Transportation Fund

# PUB
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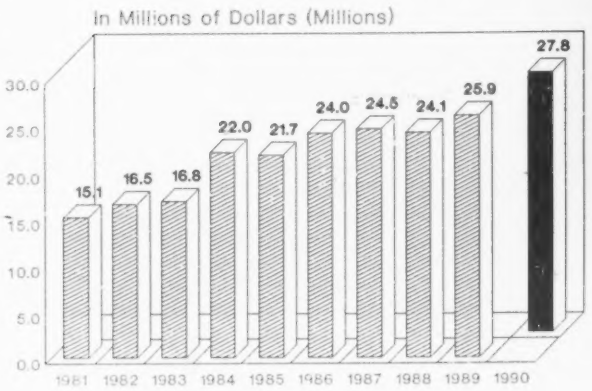
## Tax Rate

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Public Transit Tax
Fiscal Years 1981-1990




## Disposition of Revenue

Returned to participating county or city as applicable.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 15,077,905 r |
| 1982 | 16,466,449 r |
| 1983 | 16,754,196 r |
| 1984 | 21,975,337 |
| 1985 | 21,701,966 |
| 1986 | 24,033,505 |
| 1987 | 24,459,676 |
| 1988 | 24,096,852 r |
| 1989 | 25,884,679 r |
| **1990** | **27,802,707** |

r revised

# PUBLIC TRANSIT TAX



## Summary of Distribution of Public Transit Tax to Participation Units for Fiscal Years 1988-1989 and 1989-1990

Net Distribution
After Administrative Costs

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| DAVIS COUNTY | $ 2,355,000 | $ 2,623,815 | 11.41% |
| OREM | 1,307,456 | 1,397,788 | 6.91 |
| PARK CITY | 415,830 | 460,396 | 10.72 |
| PROVO | 1,247,035 | 1531,526 | 22.81 |
| SALT LAKE COUNTY | 16,783,255 | 17,766,638 | 5.86 |
| WEBER COUNTY | 3,057,171 | 3,173,721 | 3.81 |
| AMERICAN FORK | | 67,037* | |
| LEHI | | 12,607* | |
| LINDON | | 6,737* | |
| PLEASANT GROVE | | 19,370* | |
| **TOTAL** | **$ 25,165,747** | **$ 27,059,635** | **7.53%** |

* Represents only one quarter of collections.

# OIL AND G
# SEVERAN
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## Tax Rate

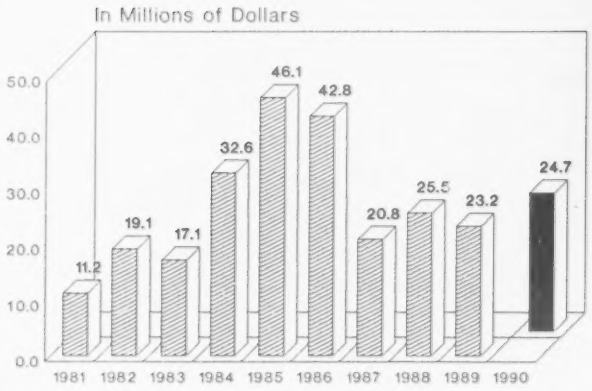
The 4 percent Oil and Gas Severance Tax is based on the value at the well of oil and gas production. In addition to a $50,000 annual exemption, the following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands
- wells started after January 1, 1990; the first 12 months of production by wildcat wells or the first six months of production for development wells
- stripper wells that produce less than an average of 20 barrels of oil per day for a 12-month period, or an average of less than 60,000 cubic feet of gas per day for a 90-day period

In addition, Utah provides a 20 percent tax credit for a workover or recompletion of a well. The tax credit may not exceed $50,000 per well.

The tax is applicable to the extractors of oil, gas and other hydrocarbonic substances.

Oil and Gas Severance Tax
Fiscal Years 1981-1990




## Disposition of Revenue

General Fund

**Note**: Prior to 1988, this tax was known as the Mine Occupation Tax. The 1988 General Session of the Utah Legislature separated this tax into two separate taxes and changed the name.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 11,175,800 |
| 1982 | 19,094,384 |
| 1983 | 17,099,077* |
| 1984 | 32,581,573 |
| 1985 | 46,124,248 |
| 1986 | 42,773,457 |
| 1987 | 20,793,051 |
| 1988 | 25,512,592 |
| 1989 | 23,198,512 |
| **1990** | **24,706,671** |

* Figures for fiscal years after 1983 are for net collections; prior years are gross collections.

# CIGARETTE AN
# TOBACC
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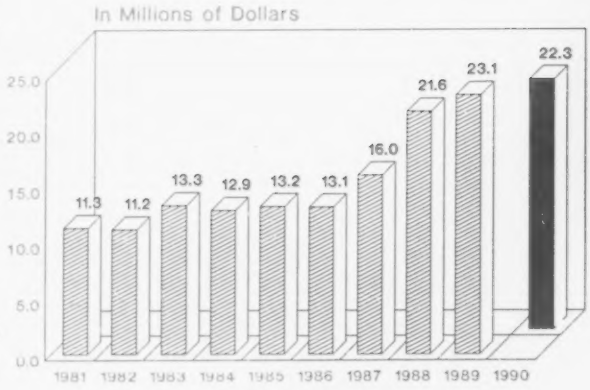
## Tax Rate

The Cigarette Tax is 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987; $30 license for retailers and dealers.

Tobacco products other than cigarettes are taxed at the rate of 35 percent of manufacturers' sale price delivered to Utah. Prior to July 1, 1986, the tax was 25 percent. Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

The Cigarette Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of $25.

Cigarette & Tobacco Tax
Fiscal Years 1981-1990




## Disposition of Revenue

General Fund

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 11,293,370 |
| 1982 | 11,164,965 |
| 1983 | 13,291,644 |
| 1984 | 12,863,795 |
| 1985 | 13,183,929 |
| 1986 | 13,134,473 |
| 1987 | 15,957,172 |
| 1988 | 21,630,750 |
| 1989 | 23,091,698 |
| **1990** | **22,256,258** |

# MOTOR VEHIC
# REGISTRATIO
# F



## Fees

| | |
|---|---|
| **Motorcycle** | $7.50 |
| **Private Trailer under 750 lbs.** | $7.50 |
| **All Trailers over 750 lbs** | $10.00 |
| **Private Vehicle** | $10.00 |

**Vehicles to transport passengers or property for hire (based on gross laden weight):**

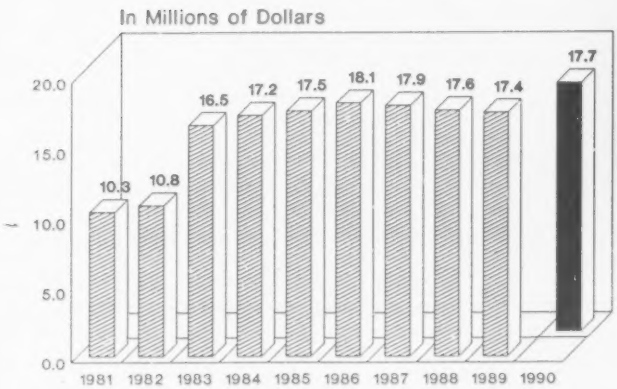
| | |
|---|---|
| 6,000 lbs or less | $12.50 |
| 6,001 to 9,000 lbs | 20.00 |
| 9,001 to 12,000 lbs | 35.00 |
| 12,001 to 15,000 lbs | 45.00 |

**Plus :**
$15.00 per 3,000 lbs. up to 24,000 lbs.
$20.00 per 3,000 lbs. up to 42,000 lbs.
$25.00 per 3,000 lbs. up to 66,000 lbs.
$30.00 per 3,000 lbs. up to 80,000 lbs.
(80,000 lbs is the legal load limit without an overload permit.)

**Farm Trucks :**
6,000 lbs. or less is $12.50
6,000 to 9,000 lbs. is $20.00
9,000 to 12,000 lbs. is $27.00
12,000 to 15,000 lbs. is $30.00
15,000 to 42,000 lbs., add $10.00 per 3,000 lbs.
42,000 to 45,000 lbs., add $15.00 per 3,000 lbs.
45,000 to 80,000 lbs., add $10.00 per 3,000 lbs.
(80,000 lbs is the legal load limit without an overload permit.)

| | |
|---|---|
| **Horseless Carriage** | $10.00 |
| **Reflectorized License Plate** | $1.50 |
| **Personalized License Plate** | $30.00 |
| **Renewal/Personalized License Plate ($10.00 plus registration renewal)** | |
| **Transfer/Personalized License Plate ($7.00 plus registration transfer)** | |
| **Plate Reflectorization Transaction Fee** | $1.00 |

Motor Vehicle Registration Fee
Fiscal Years 1981-1990




## Fiscal Year Collections

| | |
|---|---|
| 1981 | 10,329,209 |
| 1982 | 10,795,624 |
| 1983 | 16,512,357 |
| 1984 | 17,229,087 |
| 1985 | 17,537,808 |
| 1986 | 18,103,762 |
| 1987 | 17,925,818 |
| 1988 | 17,583,916 |
| 1989 | 17,419,327 |
| **1990** | **17,741,079** |

# OTOR VEHICLE
# GISTRATION
# E



Fees are applicable for every self-propelled vehicle by which any person or property may be transported on a highway, except vehicles moved by human power, or used exclusively on stationary rails or tracks.

## Disposition of Revenue

After appropriations to certain state government departments, the balance is spread 75 percent to the State Department of Transportation and 25 percent to city and county Class B and Class C Road Funds.

# WINE A
# LIQU
# T



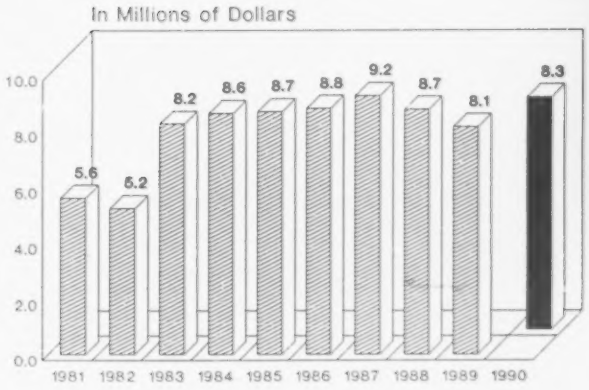
## Tax Rate

The Wine and Liquor Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah Department of Alcoholic Beverage Control, which controls the sale of all liquor and wine in the state.

## Disposition of Revenue

Uniform School Fund

Wine and Liquor Tax
Fiscal Years 1981-1990




## Fiscal Year Collections

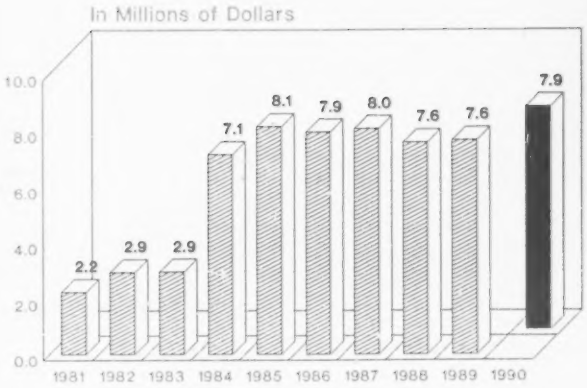
| | |
|---|---|
| 1981 | 5,582,580 |
| 1982 | 5,218,475 |
| 1983 | 8,227,478 |
| 1984 | 8,610,669 |
| 1985 | 8,671,694 |
| 1986 | 8,781,328 |
| 1987 | 9,236,521 |
| 1988 | 8,738,042 |
| 1989 | 8,120,840 |
| **1990** | **8,279,687** |

## Tax Rate

The Beer Tax is $11 (effective July 1, 1983, previously $4.12) per 31-gallon barrel of beer; bottled and canned beer converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

This tax applies to all beer imported or manufactured for sale, use, or distribution in Utah. Monthly reports are required of every brewer, wholesaler, or distributor manufacturing or importing beer.

Beer Tax
Fiscal Years 1981-1990




## Disposition of Revenue

General Fund

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 2,227,119 |
| 1982 | 2,942,982 |
| 1983 | 2,949,304 |
| 1984 | 7,134,426 |
| 1985 | 8,129,900 |
| 1986 | 7,918,330 |
| 1987 | 8,042,814 |
| 1988 | 7,559,416 |
| 1989 | 7,640,817 |
| **1990** | **7,926,214** |

# INHERITAN
# TA



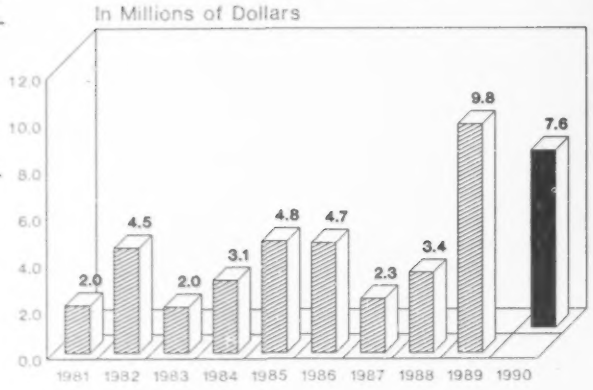
## Tax Rate

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

The tax is applicable to all estates filing a Federal Estate Tax Return, Form 706.

**Note:** Waivers of lien are not required to transfer property.

Inheritance Tax
Fiscal Years 1981-1990




## Disposition of Revenue

General Fund

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 2,045,622 |
| 1982 | 4,514,081 |
| 1983 | 1,976,717 |
| 1984 | 3,120,730 |
| 1985 | 4,786,014 |
| 1986 | 4,725,406 |
| 1987 | 2,317,607 |
| 1988 | 3,443,460 |
| 1989 | 9,766,221 |
| **1990** | **7,593,334** |

# TRANSIENT ROOM TAX

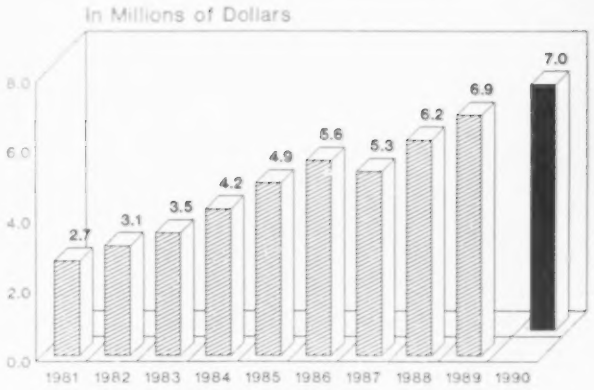


## Tax Rate

The Transient Room Tax is applied to the rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves.

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. As of June 30, 1987, rates are 1 1/2 percent in San Juan and Tooele counties and 3 percent in all other counties.

Transient Room Tax
Fiscal Years 1981-90




## Disposition of Revenue

The tax is distributed to the 29 respective Utah counties.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 2,708,078 r |
| 1982 | 3,137,230 r |
| 1983 | 3,506,119 r |
| 1984 | 4,193,501 r |
| 1985 | 4,925,930 |
| 1986 | 5,565,058 |
| 1987 | 5,256,377 r |
| 1988 | 6,157,240 r |
| 1989 | 6,871,200 r |
| **1990** | **7,028,114** |

r Revised

## Distribution of Transient Room Tax to Counties For Fiscal Years 1988-1989 and 1989-1990

### Net Distribution After Administrative Costs

| County | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| Beaver | $ 50,051 | $ 51,298 | 2.49% |
| Box Elder | 33,406 | 31,997 | -4.22 |
| Cache | 59,861 | 70,311 | 17.46 |
| Carbon | 54,151 | 68,319 | 26.16 |
| Daggett | 10,079 | 17,711 | 75.73 |
| Davis | 65,192 | 82,502 | 26.55 |
| Duchesne | 9,766 | 10,346 | 5.94 |
| Emery | 15,498 | 15,707 | 1.35 |
| Garfield | 174,638 | 193,214 | 10.64 |
| Grand | 208,262 | 238,012 | 14.28 |
| Iron | 228,450 | 211,413 | -7.46 |
| Juab | 26,639 | 28,132 | 5.60 |
| Kane | 127,896 | 122,030 | -4.59 |
| Millard | 43,332 | 42,072 | -2.91 |
| Morgan | 623 | 632 | 1.47 |
| Piute | 1,803 | 2,560 | 42.02 |
| Rich | 14,699 | 17,048 | 15.98 |
| Salt Lake | 3,058,049 | 3,227,571 | 5.54 |
| San Juan | 42,449 | 52,726 | 24.21 |
| Sanpete | 11,369 | 14,855 | 30.67 |
| Sevier | 99,673 | 113,283 | 13.66 |
| Summit | 1,183,786 | 1,310,871 | 10.74 |
| Tooele | 36,726 | 43,165 | 17.53 |
| Uintah | 76,521 | 79,479 | 3.87 |
| Utah | 259,253 | 321,429 | 23.98 |
| Wasatch | 38,769 | 49,454 | 27.56 |
| Washington | 414,140 | 464,625 | 12.19 |
| Wayne | 10,283 | 12,163 | 18.28 |
| Weber | 320,742 | 300,595 | -6.28 |
| **GRAND TOTAL** | **$ 6,676,106** | **$ 7,193,519** | **7.75%** |

## Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1989

| Quarter | Gross Taxable Room Rents | Gross Taxable Sales Hotels and Other Lodging | Total Other* |
|---|---|---|---|
| 1980.1 | $ 25,685,231 | $ 35,961,421 | $ 10,276,190 |
| 1980.2 | 24,164,444 | 34,736,800 | 10,572,356 |
| 1980.3 | 28,808,983 | 40,755,333 | 11,946,350 |
| 1980.4 | 21,310,162 | 32,087,556 | 10,777,394 |
| 1981.1 | 27,244,086 | 39,672,172 | 12,428,086 |
| 1981.2 | 28,754,992 | 42,157,441 | 13,402,449 |
| 1981.3 | 34,425,658 | 49,067,545 | 14,641,887 |
| 1981.4 | 22,848,439 | 33,806,401 | 10,957,962 |
| 1982.1 | 31,718,003 | 47,740,485 | 16,022,482 |
| 1982.2 | 31,206,651 | 46,511,011 | 15,304,360 |
| 1982.3 | 36,167,452 | 53,026,884 | 16,859,432 |
| 1982.4 | 25,694,811 | 40,666,865 | 14,972,054 |
| 1983.1 | 38,466,407 | 44,182,215 | 5,715,808 |
| 1983.2 | 35,510,962 | 47,985,881 | 12,474,919 |
| 1983.3 | 37,007,296 | 48,083,684 | 11,076,388 |
| 1983.4 | 29,744,211 | 42,469,926 | 12,725,715 |
| 1984.1 | 42,477,934 | 48,769,521 | 6,291,587 |
| 1984.2 | 37,073,554 | 48,749,446 | 11,675,892 |
| 1984.3 | 47,493,582 | 56,838,519 | 9,344,937 |
| 1984.4 | 34,142,726 | 45,878,755 | 10,736,030 |
| 1985.1 | 49,196,819 | 57,274,731 | 8,077,912 |
| 1985.2 | 38,629,747 | 50,532,241 | 11,902,494 |
| 1985.3 | 44,603,623 | 61,336,525 | 16,732,902 |
| 1985.4 | 32,850,060 | 45,316,014 | 12,465,954 |
| 1986.1 | 53,956,488 | 57,188,955 | 3,232,467 |
| 1986.2 | 41,074,651 | 52,164,703 | 11,090,052 |
| 1986.3 | 44,748,722 | 59,933,491 | 15,184,769 |
| 1986.4 | 36,061,355 | 39,685,680 | 3,624,325 |
| 1987.1 | 57,762,046 | 56,490,864 | (1,271,182) |
| 1987.2 | 41,712,529 | 57,368,252 | 15,655,723 |
| 1987.3 | 55,165,818 | 67,918,202 | 12,752,384 |
| 1987.4 | 42,320,217 | 57,077,768 | 14,757,551 |
| 1988.1 | 66,352,734 | 70,363,570 | 4,010,836 |
| 1988.2 | 49,033,133 | 62,064,716 | 13,031,583 |
| 1983.3 | 53,756,300 | 71,689,262 | 17,932,962 |
| 1988.4 | 51,545,527 | 64,315,542 | 12,770,015 |
| 1989.1 | 76,614,785 | 89,137,813 | 12,523,028 |
| 1989.2 | 52,278,735 | 76,286,162 | 24,007,427 |
| 1989.3 | 61,857,658 | 91,638,319 | 29,780,661 |
| 1989.4 | 50,207,918 | 65,896,232 | 15,688,314 |
| 1990.1 | 84,866,287 | 97,180,348 | 12,314,061 |
| 1990.2 | 58,877,252 | 84,791,378 | 25,914,126 |

* Total Other includes all gross taxable hotel sales except room rentals.

# TRANSIENT ROOM TAX



## Annual Gross Taxable Room Rents by County
## Calendar Years 1985 - 1989

| County | 1985 | 1986 | 1987 | 1988 | 1989 |
|---|---|---|---|---|---|
| Beaver | $ 999,259 | $ 1,361,713 | $ 1,398,114 | $ 1,630,783 | $ 1,754,666 |
| Box Elder | 943,459 | 997,803 | 1,046,041 | 1,163,269 | 1,096,521 |
| Cache | 1,889,705 | 1,884,670 | 2,147,048 | 1,908,922 | 2,443,720 |
| Carbon | 1,266,092 | 2,078,037 | 1,356,591 | 1,272,752 | 2,751,473 |
| Daggett | 233,082 | 187,344 | 286,397 | 338,581 | 582,252 |
| Davis | 1.317,820 | 1,039,298 | 1,713,058 | 2,151,410 | 2,760,682 |
| Duchesne | 545,130 | 440,136 | 410,342 | 343,186 | 341,212 |
| Emery | 618,638 | 584,559 | 607,855 | 506,308 | 553,883 |
| Garfield | 3,091,967 | 4,043,262 | 5,204,526 | 5,850,460 | 6,647,999 |
| Grand | 4,046,516 | 4,813,929 | 5,290,786 | 6,820,672 | 8,106,820 |
| Iron | 5,265,888 | 5,935,627 | 7,657,868 | 7,638,282 | 8,036,682 |
| Juab | 625,698 | 576,055 | 694,632 | 851,109 | 937,487 |
| Kane | 2,704,413 | 3,095,909 | 3,623,661 | 4,387,196 | 4,317,124 |
| Millard | 1,966,069 | 1,879,534 | 1,458,466 | 1,404,219 | 1,508,197 |
| Morgan | -0- | 21,157 | 20,740 | 20,972 | 21,936 |
| Piute | 13,287 | 94,204 | 95,598 | 97,961 | 53,475 |
| Rich | 161,098 | 422,564 | 526,197 | 531,863 | 600,465 |
| Salt Lake | 79,843,845 | 82,177,994 | 94,208,725 | 101,277,478 | 105,864,833 |
| San Juan | 1,800,285 | 1,856,989 | 2,411,977 | 2,838,578 | 3,261,254 |
| Sanpete | 256,596 | 300,741 | 331,793 | 383,766 | 499,989 |
| Sevier | 2,463,897 | 2,973,135 | 3,610,469 | 3,180,415 | 4,020,420 |
| Summit | 23,752,882 | 25,680,274 | 27,961,466 | 36,414,996 | 40,690,533 |
| Tooele | 2,147,223 | 2,498,446 | 2,253,108 | 2,449,874 | 2,977,586 |
| Uintah | 2,946,847 | 2,894,067 | 2,341,550 | 2,647,420 | 2,664,585 |
| Utah | 7,852,734 | 7,962,206 | 8,151,474 | 8,574,478 | 10,352,418 |
| Wasatch | 1,090,955 | 765,028 | 1,162,813 | 1,223,031 | 1,618,330 |
| Washington | 10,219,334 | 11,496,125 | 11,891,307 | 14,243,312 | 15,274,105 |
| Wayne | 190,882 | 278,007 | 390,487 | 349,373 | 405,278 |
| Weber | 7,026,647 | 7,503,815 | 8,707,523 | 10,187,028 | 10,815,170 |
| **TOTALS** | **$165,280,248** | **$175,841,216** | **$196,960,612** | **$220,687,694** | **$240,959,095** |

*Gross Taxable Room Rents = gross tax revenue/transient room tax rate

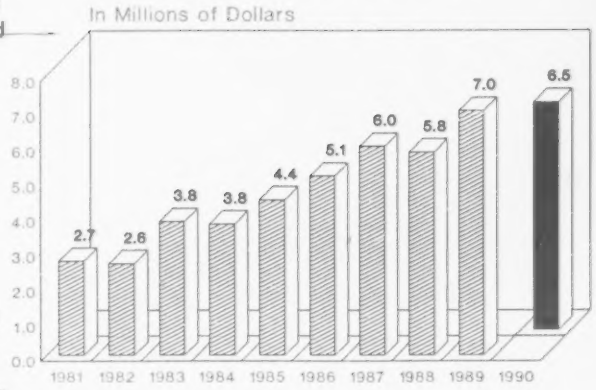
# AVIATION FUEL TAX



## Tax Rate

The Aviation Fuel Tax is 4 cents per gallon on the sale or use of gasoline or special fuel sold at airports for airplane use.

Aviation Fuel Tax
Fiscal Years 1981-1990




## Disposition of Revenue

Transportation Fund

Seventy-five percent of the amount allocated to the Aeronautics Restricted Revenue Account is expended at the airport where the fuel is sold. The remaining 25 percent may be expended as the Aeronautical Division of the State Department of Transportation may determine.

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 2,691,551 |
| 1982 | 2,618,954 |
| 1983 | 3,821,293 |
| 1984 | 3,754,314 |
| 1985 | 4,441,064 |
| 1986 | 5,123,226 |
| 1987 | 5,957,103 |
| 1988 | 5,802,908 |
| 1989 | 6,976,138 |
| **1990** | **6,503,552** |

# MINI
# SEVERAN
# T



## Tax Rate

The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the tax base was reduced to collect approximately the same amount of revenue. There is a $50,000 annual exemption.

The taxable value differs according to the type of mineral:

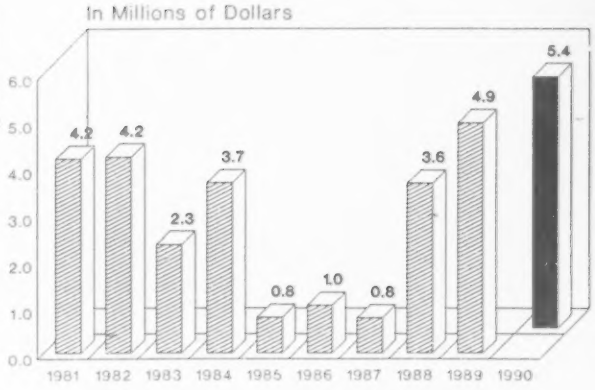
1) Beryllium: taxable value equals 20 percent of gross proceeds.

2) All other minerals: taxable value equals 30 percent of gross proceeds.

3) All metalliferous minerals shipped out of state in the form of ore: taxable value equals 80 percent of gross proceeds.

This is applicable to the extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, and other metalliferous minerals.

Mining Severance Tax
Fiscal Years 1981-1990




## Disposition of Revenue

General Fund

**Note:** Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The 1988 General Session of the State Legislature separated this tax into two separate taxes and changed the name (see Legislative Summary).

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 4,167,921 |
| 1982 | 4,212,728 |
| 1983 | 2,333,993* |
| 1984 | 3,653,056 |
| 1985 | 756,113 |
| 1986 | 1,023,523 |
| 1987 | 754,591 |
| 1988 | 3,643,336 |
| 1989 | 4,935,555 |
| **1990** | **5,389,113** |

* Figures for fiscal years after 1984 are for net collections; prior years are gross collections.

# PROPORTION
# REGISTRATI

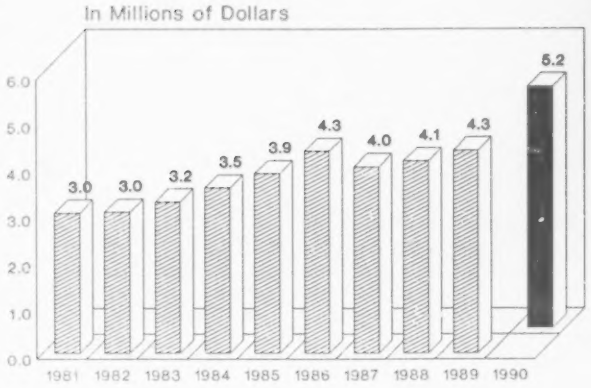


## Fees

Annual registration fees and highway use fees are computed for the Proportional Registration Fee according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors and trailers is $3.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles which supply motive power and contain a compartment for the driver, as well as not less than 10 commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

Proportional Registration Fee
Fiscal Years 1981-1990




## Disposition of Revenue

Transportation Fund

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 3,010,281 |
| 1982 | 3,033,158 |
| 1983 | 3,247,862 |
| 1984 | 3,548,030 |
| 1985 | 3,851,087 |
| 1986 | 4,331,801 |
| 1987 | 4,004,009 |
| 1988 | 4,117,914 |
| 1989 | 4,345,542 |
| **1990** | **5,177,409** |

# GRO
# RECEI
# T



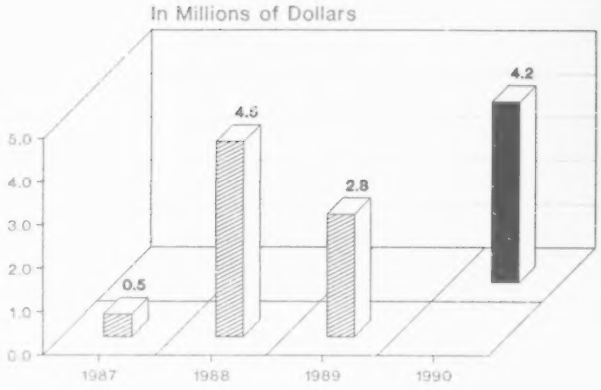
## Tax Rate

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the State of Utah, that are not otherwise required to pay income or franchise taxes to the state or to declare dividends.

The tax is imposed as follows: on gross annual receipts not in excess of $10 million, none; receipts in excess of $10 million but not in excess of $500 million, .625 percent; in excess of 500 million but not in excess of $1 billion, .9375 percent; in excess of $1 billion, 1 percent.

The above tax rates are increased or decreased by the Tax Commission in direct proportion to changes in the Corporation Franchise Tax rate.

Gross Receipts Tax
Fiscal Years 1987-1990




## Distribution of Revenue

Uniform School Fund

## Fiscal Year Collections

| | |
|---|---|
| 1987 | 510,426 |
| 1988 | 4,497,770 |
| 1989 | 2,813,748 |
| **1990** | **4,172,166** |

# HIGHWA
# USE TA



## Tax Rate

Vehicles not based in the State of Utah, not required to pay county property tax and which apply for proportional registration shall pay a proportional part of an equalized highway use tax.

The Highway Use Tax is computed as follows:

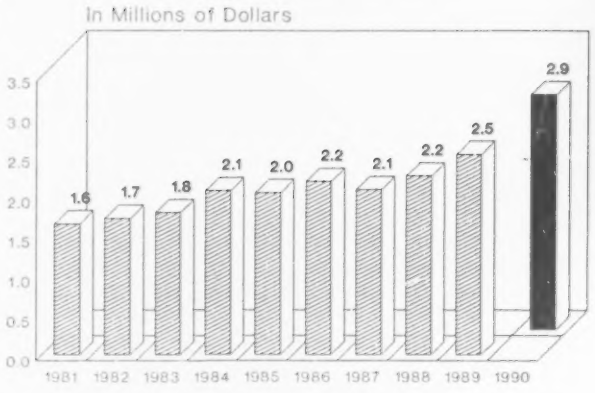
1. Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination

| Registered Weight | Equivalent Tax |
|---|---|
| 6,000 - 18,000 lbs. | $100 |
| 18,001 - 33,000 lbs. | $200 |
| 33,001 - 48,000 lbs. | $300 |
| 48,001 - 63,000 lbs. | $450 |
| 63,001 lbs. and more | $600 |

2. Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Highway Use Tax
Fiscal Years 1981-1990




## Disposition of Revenue

Transportation Fund

## Fiscal Year Collections

| | |
|---|---|
| 1981 | 1,642,503 |
| 1982 | 1,711,622 |
| 1983 | 1,777,861 |
| 1984 | 2,055,234 |
| 1985 | 2,026,029 |
| 1986 | 2,171,022 |
| 1987 | 2,065,650 |
| 1988 | 2,239,766 |
| 1989 | 2,513,722 |
| **1990** | **2,944,579** |

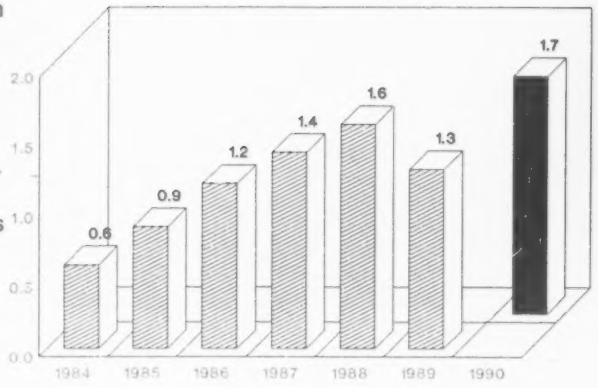
# RESO
# COMMUNITI
# SALES TA



## Tax Rate

Municipalities whose transient room capacity equals or exceeds their permanent population have the option of adding up to 1 percent of the purchase price on retail transactions subject to the state sales tax. Currently, this Resort Communities Sales Tax option has been adopted by Alta, Park City, Brianhead and Springdale at 1 percent. In addition to exemptions provided under the state sales tax law, there are exemptions for single-item sales exceeding $2,500 and for certain wholesale sales as defined by local ordinance.

Resort Communities Sales Tax
Fiscal Years 1984-1990




## Disposition of Revenue

Revenues are distributed to the participating communities. The Tax Commission acts as agent for the communities.

## Fiscal Year Collections

| | |
|---|---|
| 1984 | 602,196 r |
| 1985 | 866,905 |
| 1986 | 1,180,086 |
| 1987 | 1,401,701 |
| 1988 | 1,596,321 r |
| 1989 | 1,275,118 r |
| **1990** | **1,702,557** |

r revised

# ESORT
# OMMUNITIES
# ALES TAX



## Distribution of Resort Communities Sales Tax
## For Fiscal Years 1988-1989 and 1989-1990

### Net Distribution
### After Administrative Costs

| Community | 1988-89 | 1989-90 | Percent Change |
|---|---|---|---|
| BRIAN HEAD | $ 88,641 | $ 52,054 | -41.28% |
| ALTA | 202,541 | 186,134 | -8.10 |
| PARK CITY | 1,769,947 | 1,399,462 | -20.93 |
| SPRINGDALE | 60,125 | 56,238 | -6.47 |
| **TOTAL** | **$ 2,121,254** | **$ 1,693,888** | **-20.15%** |

# OIL AND G
# CONSERVATI

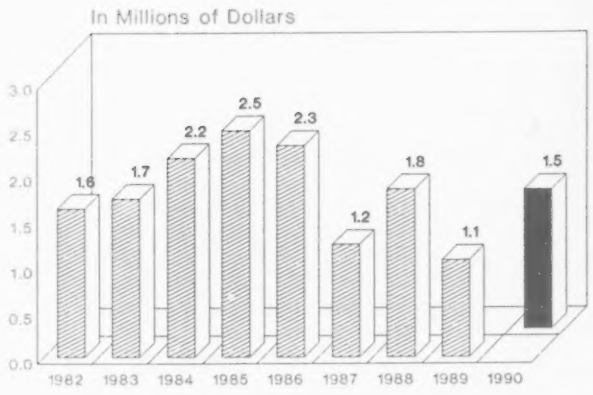


## Fee Rate

The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas, and natural gas liquids produced, saved, and sold or transported from the site of production.

This tax applies to all interest owners in the well, as reported by the operator, working interest owner, or first purchaser.

Oil and Gas Conservation Fee
Fiscal Years 1982-1990




## Disposition of Revenue

General Fund

## Fiscal Year Collections

| | |
|---|---|
| 1982 | 1,617,373 |
| 1983 | 1,730,952 |
| 1984 | 2,173,090 |
| 1985 | 2,473,266 |
| 1986 | 2,313,495 |
| 1987 | 1,232,911 |
| 1988 | 1,825,391 |
| 1989 | 1,064,730 |
| **1990** | **1,515,236** |

# 96-HO
# TEMPORA
# PERM

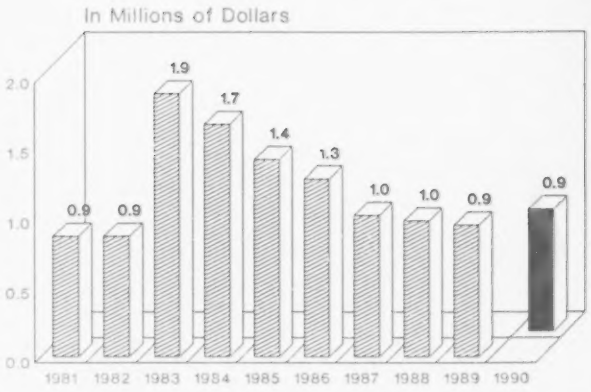


## Fee Rate

The 96-Hour Temporary Permit fee for commercial vehicles is $20 for single units and $40 for multiple units.

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration, but not entitled to exemption from registration or licensing, may, as an alternative to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours.

96-Hour Temporary Permits
Fiscal Years 1981-1990




## Disposition of Revenue

Transportation Fund

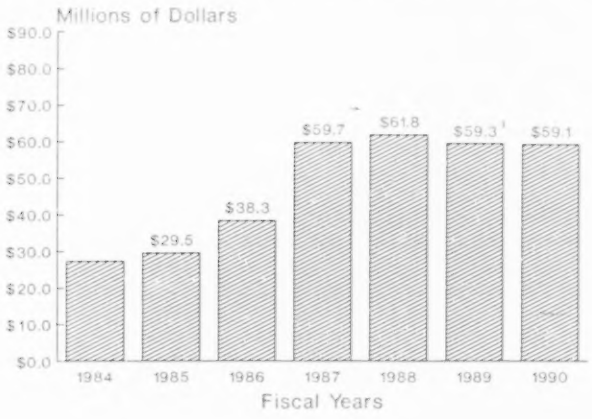
## Fiscal Year Collections

| | |
|---|---|
| 1981 | 859,190 |
| 1982 | 864,148 |
| 1983 | 1,876,610 |
| 1984 | 1,664,085 |
| 1985 | 1,407,055 |
| 1986 | 1,270,208 |
| 1987 | 1,008,440 |
| 1988 | 968,079 |
| 1989 | 937,859 |
| **1990** | **871,940** |

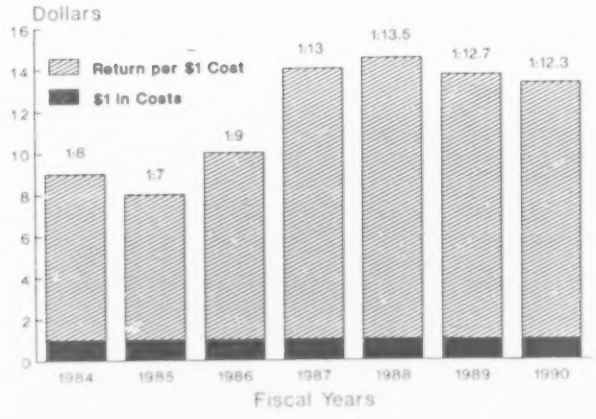
## Auditing

The Auditing Division reached $59.1 million in audit assessments for Fiscal Year 1990. This represents $12.3 in audit assessments for every dollar of auditing costs.

Audit Assessments FY 1984 - 1990




Ratio of Audit Costs FY 1984-1990




[1]The FY 89 audit assessments and return ratio have been adjusted down to reflect various corrections totaling $5.7 million.

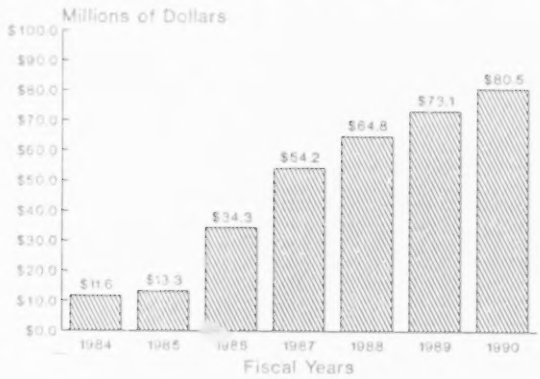
# UDIT/
# OLLECTIONS
# UMMARY



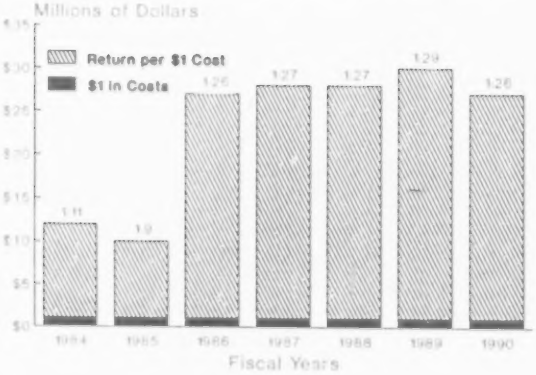
## Collections

In Fiscal Year 1990, the Collections Division collected $80.5 million in delinquent taxes, penalties and interest. This is a $7.4 million increase over the previous fiscal year. For every dollar spent in collection costs, the Collections Division brought in $26 in state revenues.

Collections for FY 1984-1990




Ratio of Collections to Costs FY 1984-90



## Sales Tax

SB 44 Sales Tax Exemption for Pollution Control Facilities *(Cary G. Peterson)*

Extends the sales and use tax exemption for pollution control facilities five years.

Amends 26-13-27, 26-13-28

Effective April 23, 1990

SB 17 Telecommunications Taxation *(Lyle W. Hillyard)*

Maintains the sales tax exemption of interstate calls and access charges until July 1, 1999.

Amends 59-12-103, 59-12-104

Effective July 1, 1990

SB 204 Sales Tax Nexus *(Dixie L. Leavitt)*

Clarifies the definition and status of retailers and vendors in the sales tax code to include persons who solicit consumers in Utah through advertising or other media.

Amends 59-12-102, 59-12-107

Effective July 1, 1990

SJR 33 Sales Tax Exemptions Sunset *(LeRay McAllister)*

Directs the Interim Revenue and Taxation Committee to study the issue of sunsetting or repealing sales and use tax exemptions.

HB 82 Local Sales and Use Tax - Population Figures *(Walt Bain)*

Provides that population for local sales tax distribution purposes be based on federal population census or estimate, whichever is most recent.

Amends 59-12-205

Effective July 1, 1990

HB 85 Sales Tax -- Aircraft Exemption *(David S. Ostler)*

Exempts from sales tax aircraft manufactured in Utah if delivered to a nonsales tax jurisdiction even if title is transferred in Utah.

Amends 59-12-104

Effective July 1, 1990

HJR 32 Tax Recodification Commission Sales and Use Tax Policy *(Franklin W. Knowlton)*

Adopts policy guidelines established by the Tax Recodification Commission regarding sales and use tax.

## Income Tax

SB 220 Income Tax Checkoff for Higher Education *(Dixie L. Leavitt)*

Provides a checkoff on the state income tax return for library and library equipment donations to Higher Education and for donations to the foundations of any public school district.

Enacts 59-10-549

Effective April 23, 1990

HB 149 Immediate Income Withholding *(Lloyd Frandsen)*

Provides for immediate automatic income withholding, with exceptions, for child support orders being enforced by the Office of Recovery Services.

Amends 62A-11-403, 62A-11-404, 62A-11-405, 62A-11-406, 62A-11-408; Enacts 62A-11-404.5

Effective April 23, 1990

HB 373 Tax Filing Amendments *(Nolan E. Karras)*

Extends the 1985 tax filing deadline for federal retirees to April 16, 1990.

Effective February 21, 1990

# 1990 LEGISLATIVE SUMMARY



## Property Tax

SB 62 Applications for Property Tax Exemptions *(Boyd K. Storey)*

Extends the filing deadline for property tax exemption applications to July 1.

Amends 59-2-304, 59-2-914, 59-2-915

Effective April 23, 1990

HB 105 Property Tax Amendments *(John L. Valentine)*

Clarifies that the State Tax Commission has assessment jurisdiction in excess of levy limitations over geothermal resources and certain airlines. A taxing entity may levy taxes to pay for recovery judgments. Requires a taxpayer appealing a property valuation to make an estimate of the fair market value of the property.

Amends 59-2-102, 59-2-201, 59-2-1004, 59-2-1007, 59-2-1114, 59-2-1328, 59-2-1330

Effective April 23, 1990

HB 130 Farmland Assessment Act Amendments *(R. Mont Evans)*

Waives the payment of rollback taxes for property taxed under the Farmland Assessment Act in cases where the land is acquired by eminent domain, the land is threatened by eminent domain proceedings, or the land is donated to a governmental entity.

Amends 59-2-511

Effective April 23, 1990

HB 329 Property Tax Intangibles Study Date *(Franklin W. Knowlton)*

Extends the property tax intangible reduction study date.

Amends 59-2-1105, 59-2-1106, 59-2-1109

Effective April 23, 1990

HB 264 Disclosure of Budget Notices (Franklin W. Knowlton)

Requires budget disclosure notices annually whether or not a taxing entity exceeds its certified rate.

Amends 59-2-919, 59-2-1317

Effective April 23, 1990

HJR 30 Tax Recodification Commission Property Tax Policy *(Franklin W. Knowlton)*

Adopts policy guidelines established by the Tax Recodification Commission regarding property tax.

## Motor Vehicle

SB 58 Standardized Emission Inspections *(Stephen J. Rees)*

Requires standardization of automobile emission inspection and maintenance programs among the counties that have programs. The Utah Air Conservation Committee is required to perform an evaluation of the standardized emissions inspection and maintenance program. Any person seeking registration of a motor vehicle is allowed to obtain the required emissions inspection and certificate from any official station in any county that has an emissions inspection and maintenance program.

Enacts 26-13-6.1, 41-6-163.7

Effective April 23, 1990

SB 60 Optional Titling of Collector Motor Vehicles *(Glade Nielsen)*

Defines collector motor vehicle to include a motor vehicle 20 years or older from the current year, not used on the highway, and acquired as a collector's item. The Motor Vehicle Division is required to provide an optional certificate of title, which may not be used as a certificate of title for registration Enacts 41-1-195, 41-1-196, 41-1-197, 41-1-198, 41-1-199, 41-1-200, 41-1-201, 41-1-202, 41-1-203, 41-1-204, 41-1-205, 41-1-206, 41-1-207, 41-1-208, 41-1-209, 41-1-210

Effective April 23, 1990

## Motor Vehicle (Continued)

SB 193 Diesel Emission Inspections *(Stephen J. Rees)*

Requires counties to establish an emissions inspection and maintenance program for diesel-powered motor vehicles.

Amends 26-13-6; Enacts 41-6-163.7

Effective April 23, 1990

SB 213 Boating Amendments *(Karl G. Swan)*

Requires motorboats and sailboats to be registered when on the waters of this state, authorizes impoundment of boats under certain conditions, creates antitheft measures for boats and sets a limit on boat registration administrative costs.

Amends 41-1-149, 73-18-7, 73-18-12.7, 73-18-22; Enacts 73-18-7.1,73-18-7.2, 73-18-7.3, 73-18-7.4, 73-18-8.1, 73-18-20.1, 73-18-20.2, 73-18-20.3, 73-18-20.4, 73-18-20.5, 73-18-20.6, 73-18-20.7

Effective April 23, 1990

HB 21 P.O.W. License Plate Renewal Exemption *(Jed W. Wasden)*

Exempts persons who have a "Former Prisoner of War" license plate from the validation decal renewal fee.

Amends 41-1-44.6

Effective April 23, 1990

HB 57 Vehicle Size, Weight, and Load Revisions *(Christine R. Fox)*

Clarifies existing vehicle size and weight statutes by consolidating provisions and making numerous technical amendments

Amends 27-12-2, 27-12-144, 27-12-145, 27-12-146, 27-12-148, 27-12-149, 27-12-150, 27-12-151, 27-12-153, 27-12-154, 27-12-155; Renumbers and Amends 17A-2-1136; Repeals 27-12-147, 27-12-152, 27-12-156, 27-12-157,27-12-158, 27-12-159

HB 89 Stopping at Ports of Entry *(Stephen M. Bodily)*

Requires a commercial motor vehicle with a gross vehicle weight of 10,000 pounds or more, or any motor vehicle carrying livestock, to stop at a port of entry if any diversion required does not increase the total one-way trip distance by more than 3 miles. The bill allows the department to erect signs directing motor vehicles to ports of entry and provides an exception for vehicles whose total one-way trip distance will be increased by more than 5% if diverted to a port of entry. A violation is a class B misdemeanor.

Enacts 27-12-19.4

Effective April 23, 1990

HB 90 Special Fuel Tax Permit Amendments *(Stephen M. Bodily)*

Defines "qualified motor vehicle" to include a vehicle with a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds. The bill increases the weight limit for vehicles required to obtain a special fuel tax permit from 15,001 pounds to 26,001 pounds.

Amends 59-13-102, 59-13-301, 59-13-303, 59-13-305

Effective April 23, 1990

HB 92 Oversight of Ports of Entry *(Stephen M. Bodily)*

Transfers responsibility from the Department of Public Safety to the Department of Transportation for operation, maintenance, and staffing of ports of entry and authorization to make agreements with other states regarding ports of entry. The bill clarifies the function of ports of entry. Personnel employed at ports of entry are allowed to check for compliance with motor carrier laws and issue citations for violations but may not arrest violators.

Amends 27-12-19, 27-12-153, 77-7-18; Renumbers and Amends 27-12-19.5; Repeals 27-10-7

# 90 GISLATIVE MMARY



## Motor Vehicle (Continued)

Effective April 23, 1990

HB 121 International Fuel Tax Agreement Implementation *(Christine R. Fox)*

Clarifies language in the fuel tax statutes for implementation of the Interstate Fuel Tax Agreement.

Amends 59-13-303; Enacts 59-13-502

Effective July 1, 1990

SB 238 Motor Vehicle Act Amendments *(C. E. Peterson)*

Numerous technical changes, including dealer inspection stickers, weight rating of commercial vehicles, odometer disclosures, legislator license plates, titling of vehicles for out-of-state owners without a Utah title; designates official safety inspection station as vehicle identification number inspector, amends the definition of a fleet, repeals requirement of disclosure on the titles of dismantled vehicles.

Amends 41-1-20.5, 41-1-23, 41-1-28, 41-1-32, 41-1-35, 41-1-36.5, 41-1-44.4, 41-1-44.5, 41-1-64, 41-1-74, 41-1-88, 41-1-90, 41-1-150, 41-1-169, 41-1-173, 41-1-178, 41-6-158

Effective April 23, 1990

## Motor Vehicle Enforcement

SB 120 Motor Vehicle Business Act Amendments *(C. E. Peterson)*

Amends the definition of a motor vehicle to exclude mobile homes and trailers of 750 pounds or less unladen weight. Pawnbroker is defined and a pawnbroker who sells, exchanges or pawns any motor vehicle and is required to be licensed as a motor vehicle dealer.

Amends 41-3-7, 41-3-7.5

Effective April 23, 1990

SB 271 Motor Vehicle Inspections *(C. E. Peterson)*

Prohibits a motor vehicle dealer from issuing a temporary permit unless the vehicle has received the appropriate inspection.

Enacts 41-3-28.5

Effective April 23, 1990

## Miscellaneous Taxes/Fees/Surcharges

SB 5 Recycling of Waste Tires *(Richard B. Tempest)*

Imposes a $1 to $2 fee on new tire sales. Money collected is deposited in an expendable trust fund to subsidize recyclers who use a minimum of 100,000 waste tires per year. Recycler entitled to $21 per ton to produce energy or an ultimate product.

Enacts 26-32a-101, 26-32a-102, 26-32a-103, 26-32a-104, 26-32a-105, 26-32a-106, 26-32a-107, 26-32a-108, 26-32a-109, 26-32a-110, 26-32a-111, 26-32a-112, 26-32a-113, 63-55-226

Effective April 23, 1990

SB 26 Underground Storage Tank Act Amendments *(Fred W. Finlinson)*

Creates an environmental surcharge on petroleum products and directs that the revenues be deposited in the Petroleum Storage Tank Fund. Requirements relating to coverage under the Petroleum Storage Tank Fund, including elimination of soil testing in most circumstances, are amended. Annual aggregate limits for coverage under the fund are set. The circumstances under which fund monies may be spent are amended.

Amends 26-14e-102, 26-14e-401, 26-14e-402, 26-14e-403, 26-14e-404, 26-14e-407, 26-14e-503, 26-14e-601, 26-14e-604, 26-14e-701; Enacts 26-14e-401.1

Effective April 23, 1990

## Miscellaneous Taxes/Fees/Surcharges (Continued)

SB 95 Transient Room Tax Collections *(Lyle W. Hillyard)*

Allows counties rather than the State Tax Commission to collect transient room taxes.

Amends 59-12-302

Effective July 1, 1990

SB 145 Gross Receipts Tax Amendments *(Lyle W. Hillyard)*

Provides for quarterly filing and payment of gross receipts tax.

Amends 59-8-105

Effective July 1, 1990

SB 164 Special Fuel Tax Amendment *(Craig A. Peterson)*

Requires a user-dealer, a person who delivers special fuel such as diesel fuel into the supply tank of any motor vehicle, to collect and pay the special fuel tax on all special fuel sold within the state. Users are allowed to file for a refund for special fuel taxes paid on fuel not used in the state. Users claiming a refund must retain documentation evidencing the payment of the special fuel tax. The bill takes effect July 1, 1990.

Amends 59-13-301, 59-13-304, 59-13-312, 59-13-318

Effective July 1, 1990

SB 175 Funding for Tourism, Recreation, and Convention Facilities *(Dix H. McMullin)*

Allows counties to impose a tourism, recreation, and convention tax to provide operating revenues for tourism, recreation and convention facilities.

Amends 17-31-2, 59-12-301; Enacts 59-12-601, 59-12-602, 59-12-603; Repeals 17-31-1

Effective July 1, 1990

SB 199 Severance Taxes on Metalliferous Minerals *(Lyle W. Hillyard)*

Amends the formula for determining the severance tax on copper and increases the rate to 2.6%.

Amends 59-5-202, 59-5-203

Effective April 23, 1990

SB 279 Attorney General Collections *(Lyle W. Hillyard)*

Provides a mechanism for the attorney general's office to retain a percentage of collections as dedicated credits and provides additional appropriations for fiscal years 1990 and 1991.

Enacts 67-5-14

Effective March 9, 1990

HB 27 Utah Coal Tax Credit *(Mike Dmitrich)*

Provides a credit against corporate franchise or gross receipts tax for purchases of Utah steam coal by foreign interests.

Enacts 59-7-110.5

Effective April 23, 1990

HB 63 Oil and Gas Severance Tax Amendments *(Ted D. Lewis)*

Provides a "net-back method" for computing value for severance tax purposes when no arms- length sale is known.

Amends 59-5-101, 59-5-102, 59-5-103

Effective March 12, 1990

HB 110 Severance Tax Incentives for Petroleum Industry Recovery *(David M. Adams)*

Establishes oil and gas severance tax rates based on the price of oil and gas and grants additional exemptions.

Amends 59-5-101, 59-5-102

Effective March 13, 1990

## Miscellaneous Taxes/Fees/Surcharges (Continued)

HB 259 Tax Technical Amendments *(John L. Valentine)*

Makes definitional and technical corrections to the tax code regarding metalliferous minerals, corporate tax collection, local option sales tax and income tax extension prepayments.

Amends 59-5-201, 59-10-406, 59-10-516, 59-12-205

Effective April 23, 1990

HB 266 Tax Review Commission *(Franklin W. Knowlton)*

Creates a Tax Review Commission, provides for membership and duties, and appropriates $50,000 for its operation.

Amends 63-55-259; Enacts 59-1-901, 59-1-902, 59-1-903, 59-1-904, 59-1-905, 59-1-906, 59-1-907, 59-1-908

Effective July 1, 1990

HJR 31 Tax Recodification Commission Income Tax Policy *(Franklin W. Knowlton)*

Adopts policy guidelines established by the Tax Recodification Commission regarding income tax.

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